This is a digital copy of a book that was preserved for generations on library shelves before it was carefully scanned by Google as part of a project to make the world's books discoverable online.

It has survived long enough for the copyright to expire and the book to enter the public domain. A public domain book is one that was never subject to copyright or whose legal copyright term has expired. Whether a book is in the public domain may vary country to country. Public domain books are our gateways to the past, representing a wealth of history, culture and knowledge that's often difficult to discover.

Marks, notations and other marginalia present in the original volume will appear in this file - a reminder of this book's long journey from the publisher to a library and finally to you.

Usage guidelines

Google is proud to partner with libraries to digitize public domain materials and make them widely accessible. Public domain books belong to the public and we are merely their custodians. Nevertheless, this work is expensive, so in order to keep providing this resource, we have taken steps to prevent abuse by commercial parties, including placing technical restrictions on automated querying.

We also ask that you:

+ *Make non-commercial use of the files* We designed Google Book Search for use by individuals, and we request that you use these files for personal, non-commercial purposes.

+ *Refrain from automated querying* Do not send automated queries of any sort to Google's system: If you are conducting research on machine translation, optical character recognition or other areas where access to a large amount of text is helpful, please contact us. We encourage the use of public domain materials for these purposes and may be able to help.

+ *Maintain attribution* The Google "watermark" you see on each file is essential for informing people about this project and helping them find additional materials through Google Book Search. Please do not remove it.

+ *Keep it legal* Whatever your use, remember that you are responsible for ensuring that what you are doing is legal. Do not assume that just because we believe a book is in the public domain for users in the United States, that the work is also in the public domain for users in other countries. Whether a book is still in copyright varies from country to country, and we can't offer guidance on whether any specific use of any specific book is allowed. Please do not assume that a book's appearance in Google Book Search means it can be used in any manner anywhere in the world. Copyright infringement liability can be quite severe.

About Google Book Search

Google's mission is to organize the world's information and to make it universally accessible and useful. Google Book Search helps readers discover the world's books while helping authors and publishers reach new audiences. You can search through the full text of this book on the web at `http://books.google.com/`

STANFORD UNIVERSITY LIBRARIES

W39.9:898

COMPENDIUM OF REGULATIONS

FOR THE

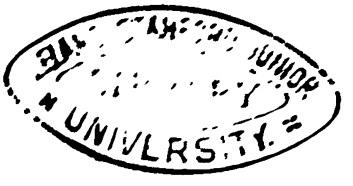
QUARTERMASTER'S DEPARTMENT.

PUBLISHED BY AUTHORITY OF THE SECRETARY OF WAR

FOR USE IN THE

ARMY OF THE UNITED STATES.

WASHINGTON:
GOVERNMENT PRINTING OFFICE.
1898.



J 27329

INTRODUCTION.

The following compendium of Regulations, Decisions, and Circulars is prepared and published for the information and guidance of officers serving in the Quartermaster's Department.

The system of money accountability and property responsibility is simple and fully covered by regulations which should be carefully studied. All requirements shown on the face, and instructions on the backs of accounts current and returns, abstracts and vouchers, should be observed so as to avoid complications and delay in their examination and final settlement of money accounts by the auditor for the War Department.

Great care should be exercised in receiving and transferring property before signing receipts and invoices. A careful inventory of articles, quantity, and amounts, and of its condition, should be taken before receiving or transferring property.

This compendium is published as a ready reference for officers serving in the Quartermaster's Department. There may be omissions, and in such cases recourse should be had to existing Army Regulations for subjects not embraced herein.

SCHEDULE OF REGULATIONS.

Subjects.	Army Regulations Nos.
Advertising, newspaper	500–509
Awards of contracts	542–547
Bakeries, post buildings, and utensils to be provided by the Quartermaster's Department	304
Barracks and quarters	976–983
Bidders and contractors	571–578
Bonds, contractors'	559–565
Bonds of disbursing officers	571–578
Bonds, who may be sureties	571–578
Cemeteries, battle-ground	493
Cemeteries, national	492
Cemeteries, post	494–499
Civilian witnesses, transportation of	962–966
Clothing and equipage	1163–1205
Company books and records, supply of	264–265
Lands, buildings, and improvements	703–707
Libraries and reading rooms to be supplied by the Quartermaster's Department	310–313
Military correspondence	752–769
Musical instruments and extra parts and equipments for bands	218, 1201
Printing, job	510–514
Proposals	525–541
Proposals, advertising for	520–524
Proposals, abstracts of	548
Quarters, allowance and assignment of	984–997
Records, care and preservation of	799–803
Records, post	209
Schools, post	317–324
Staff, administration	736–747
Targets, range and shelter, for small-arms practice to be provided by the Quartermaster's Department	362
Targets and target material for artillery practice	355

COMPENDIUM OF REGULATIONS, DECISIONS, AND CIRCULARS, QUARTERMASTER'S DEPARTMENT, 1898.

1. The supply, payment, and recruitment of the Army, and the direction of the expenditures of the appropriations for its support, are by law intrusted to the Secretary of War. He exercises control through the bureaus of the War Department. He determines where and how particular supplies shall be purchased, delivered, inspected, stored, and distributed.—*A. R., 736.*

2. The Quartermaster's Department is charged with the duty of providing means of transportation of every character, either under contract or in kind, which may be needed in the movement of troops and material of war. It furnishes all public animals employed in the service of the Army, the forage consumed by them, fuel and lights, wagons and all articles necessary for their use, except the equipment of cavalry and artillery. It furnishes clothing, camp and garrison equipage, barracks, storehouses and other buildings; constructs and repairs roads, railways, bridges; builds and charters ships, boats, docks, and wharves needed for military purposes, and attends to all matters connected with military operations which are not expressly assigned to some other bureau of the War Department.—*A. R., 972.*

3. Subsistence, ordnance, signal, medical, and hospital stores are procured and issued by other bureaus of the War Department, but the Quartermaster's Department transports them to the place of issue and provides storehouses for their preservation until consumed.—*A. R., 973.*

4. General depots for the collection, manufacture, and preservation of quartermaster's stores until required for distribution are under the immediate control of the Quartermaster-General.—*A. R., 974.*

5. Officers serving in the Quartermaster's Department will make monthly estimates for funds, unless otherwise authorized, and only for such amounts as are required for payment of accounts within the periods estimated for. Estimates will show in detail the amounts required to cover all authorized expenditures, and the purposes for which needed. Quartermasters will submit their estimates to their immediate commanding officers, who, after action thereon, will forward them to the adjutant-general of the department; he will refer them to the chief quartermaster, who, after consideration and revision, will consolidate and submit them to the department commander for approval; thereafter the chief quartermaster will forward them to the Quartermaster-General. Quartermasters at general depots and independent posts will forward estimates of funds to the Quartermaster-General direct.—*A. R., 975.*

6. Officers doing duty as staff officers at military posts will submit their estimates and requisitions for supplies, property, and money to their immediate commanding officers for revision and approval, who will carefully examine estimates and requisitions, and satisfy themselves that money or articles asked for are in amount, quantity, and kind actually required for the public service during the period covered.—*A. R., 744.*

7. The chief of each branch of the staff of any command will carefully revise the estimates and requisitions for money and supplies for the command in so far as his particular branch is concerned. He will ascertain and recommend the cheapest markets and most economical routes of transportation. Such officers will receive

from their commanders timely instructions as to all contemplated movements of troops and as to any probable increase or diminution of the garrison at any particular post, that a proper and economical distribution of supplies may be made.—*A. R., 745.*

8. Officers of the staff departments assigned to the charge of general depots, or to the duty of purchasing supplies for troops not included in the military department in which they are located, will submit to the department commander such estimates only as relate to the service under his command. In all other matters they will communicate directly with the chiefs of their bureaus.—*A. R., 746.*

METHODS OF PURCHASE.

9. A purchase of supplies or engagement of services will be made:

1. By contract, "reduced to writing and signed by the contracting parties with their names at the end thereof." Agreements of this character only are termed "contracts" in these regulations.

2. By written proposal and written acceptance.

3. By oral agreement.

When delivery or performance does not immediately follow an award or bargain, the first method will be used; when delivery or performance immediately follows an award or bargain the second method may be resorted to.—*A. R., 549.*

10. Contracts will be made on forms furnished by the chiefs of bureaus in cases where such forms are applicable, and those forms will be modified only to such extent as is necessary. All conditions will be stated thereon as fully and clearly as possible.—*A. R., 550.*

11. Contracts will be made in the name of, and will be signed by, the officer designated by the chief of bureau to which the contracts pertain. They will not be made at posts unless ordered by superior authority, and they will not be so ordered unless the stores or services required, of proper quality or kind, can be procured as cheaply there as elsewhere.—*A. R., 551.*

12. When a contract is entered into with a partnership, the individual names of the partners should be given in the body of the instrument, with the recitation that they are partners composing a firm, which should be named, and it may be signed in the name of the partnership by one of the partners, who will append his own signature as one of the firm.—*A. R., 552.*

13. Contracts executed by a corporation should have the name of the corporation in the body of the instrument, and should be signed by the president, secretary, or other person acting in its behalf, who should sign the corporate name and his own. The contract should be executed under the corporate seal, when the corporation has a seal, and evidence should be furnished also under the corporate seal as to the official character of the person by whom it is executed, and that he is duly authorized to execute the same in behalf of the corporation. This evidence may be a properly verified extract from the articles of incorporation or from the by-laws or from the minutes of the board of directors.—*A. R., 553.*

14. Subject to the provisions of paragraph 9, supplies may be procured and services engaged by oral agreement, in the manner common among business men, in the following cases:

1. When the public exigencies require immediate delivery of supplies or performance of services, and there is no time to advertise by newspapers or circulars.

15. 2. When prices of articles are fixed and uniform, and no competition can be had.

3. When proposals have been invited and none have been received.

4. When proposals are above the market price or otherwise unreasonable.

5. When the aggregate amount of a purchase, including all items that can reasonably be consolidated, does not exceed $200, if the interests of the Government will be promoted by dispensing with public notice or advertisement.—*A. R., 566.*

16. Before making a purchase by oral agreement the officer will inform himself concerning prevailing prices by inquiry among principal dealers in his locality.—*A. R., 567.*

Open purchases for the military service on or near an Indian reservation will be made as far as practicable from the Indians, when fair and reasonable rates, not exceeding the market prices in the locality, can be obtained.—*A. R., 568.*

17. An officer of the Quartermaster's Department who makes a purchase of supplies, or an engagement of services not personal, after public notice of less than ten days, or an officer of any department (except the Medical Department) who makes a purchase of supplies or engagement of services under paragraph 14, will transmit with his monthly money accounts, to the head of the bureau to which the matter pertains, a report setting forth in detail the quantity, price, name of seller, etc., of the supplies so purchased, or the nature of the services so engaged, and the reasons for the mode adopted in each case. The head of the bureau will submit these reports to the Secretary of War.—*See A. R., 569.*

A. R., 571 to 578, in relation to bonds of disbursing officers, bidders, and contractors, will be referred to generally by a reference to paragraphs in the Regulations.

18. All contracts will be executed in quintuplicate. One is for the contractor, one for the contracting officer, one for the Auditor for the War Department, one for the head of the bureau to which the contract pertains, and one for the Returns Office of the Interior Department.—*A. R., 554.*

19. Upon receipt of the contract in quintuplicate at the proper bureau it will be examined, and, if found correct, approved. Should any illegality be discovered, it will be submitted to the Secretary of War.—*A. R., 555.*

20. The copy intended for the Returns Office will be sent thereto by the officer making and signing the same, as soon as possible after the contract has been made and approved, and within thirty days, together with all bids, offers, and proposals made by persons to obtain the contract, and with a copy of the advertisement; all of which will be fastened together by a ribbon and seal, and numbered in regular order, with the affidavit of the contracting officer appended in the following form:

I do solemnly swear that the copy of contract hereto annexed is an exact copy of a contract made by me personally with —— ——; that I made the same fairly, without any benefit or advantage to myself, or allowing any such benefit or advantage corruptly to the said —— —— or any other person; and that the papers accompanying include all those relating to the said contract, as required by the statute in such case made and provided.

—*A. R., 556.*

21. In case of a purchase made by an officer of the Quartermaster's or Subsistence Department after public notice of ten days or more, the copy intended for the Auditor for the War Department must be accompanied by a copy of the advertisement, a certificate of the contracting officer as to the time and manner of its publication, and his certificate that the award was made to the lowest responsible bidder for the best and most suitable article.—*A. R., 557.*

22. All papers relating to or affecting the performance of any contract will finally be transmitted to the bureau of the War Department to which the contract pertains, except as provided in paragraph 704.—*A. R., 558.*

Marking Supplies by Contractors.

23. Contractors furnishing supplies will mark and distinguish them with their names and with such other designations as shall be directed by the purchasing officer.—*A. R., 570.*

Contractors' Bonds.

24. Bonds for the faithful performance of contracts for supplies or service will be required in the following cases:

1. When the consideration is $3,000 or more, whatever may be the length of time required for the full performance of the contract.

2. When the consideration is over $250 but less than $3,000 and the contract can not be fully performed within thirty days from its date.

Bonds may be exacted or, in the discretion of the respective chiefs of bureaus concerned, waived in the following cases:

1. When the consideration is less than $3,000 and the contract is to be fully performed within thirty days from its date.

2. When the consideration is not more than $250, whatever may be the length of time required for full performance.

3. When the contract is for furnishing meals to recruits and recruiting parties.

The amount of penalty in a contractor's bond will be fixed by the contracting officer, and will not be less than one-tenth nor more than the full amount of the consideration of the contract.

Nothing in this paragraph is to be construed as authorizing the waiving of bonds required under paragraph 565.—*A. R., 559; see A. R., 559–565.*

PURCHASE OF SUPPLIES AND ENGAGEMENT OF SERVICES.

GENERAL PROVISIONS.

25. No contract or purchase on behalf of the United States shall be made, unless the same is authorized by law, or is under an appropriation adequate to its fulfillment, except for clothing, subsistence, forage, fuel, quarters, or transportation, which, however, shall not exceed the necessities of the current year. (R. S., 3732.) No officer of the United States shall accept voluntary service for the Government or employ personal service in excess of that authorized by law, except in case of emergency involving loss of life or destruction of property. (Act approved May 1, 1884.)—*A. R., 515.*

26. The labor of troops or Government employees, or Government means of transportation, will not be used to enable contractors to fulfill contracts, except in cases of manifest necessity, and then only on the written authority of the proper commander. Full deduction will be made for Government services when rendered.—*A. R., 516.*

27. Articles of foreign production or manufacture for the service of the United States will not be purchased abroad for importation without special authority from the Secretary of War.—*A. R., 517.*

28. Supplies, and services not personal, required in the various departments of the Army will be procured where they can be had cheapest, quality and cost of transportation in the case of supplies being considered:

1. After public notice inviting proposals for thirty days or more, or for ten days or more but less than thirty days, or for less than ten days, according to the needs of the service.

2. Without public notice.

Personal services are such as the individual employed or contracted with must perform in person directly under the control and supervision of an officer or agent of the Government, as distinguished from services the performance of which may be delegated by the contractor to others. Bills rendered for such services must contain no charge for material.—*A. R., 518.*

29. An officer charged with the duty of making a contract or purchase is responsible under the laws and regulations for his action. Permission or orders to make a contract or purchase without inviting competition will not justify the procedure, and will not be given.—*A. R., 519.*

ADVERTISING FOR PROPOSALS.

30. In cases of large purchases a period of thirty or more days should intervene between date of first publication and of opening proposals. In small purchases, from ten to thirty days should intervene, and when the public exigency (constituting an

emergency) does not permit ten days to intervene, the period should be for as many days as the circumstances will permit. Advertising for proposals by newspapers, in accordance with Article LIV, will be adopted when time permits and the quantity or value of the purchase, or character of the services, in the opinion of the purchasing officer, will justify the expense. When notice of less than thirty days is given, advertising by circulars (sent to principal dealers in the localities where the supplies or services are desired, and posted in public places) is permissible. A purchasing officer may advertise by newspapers and circulars at the same time.—*A. R., 520; see A. R., 521-524.*

31. A proposal by a person who affixes to his signature the word "president," "secretary," "agent," or other designation, without disclosing his principal, is the proposal of the individual. That by a corporation should be signed with the name of the corporation, followed by the signature of the president, secretary, or other person authorized to bind it in the matter. That by a firm should be signed with the firm name by one of the members of the firm. If the signature is that of an officer, attorney, or agent of a corporation, or of an attorney or agent of a firm or individual, and his authority to act on behalf of his principal is not a matter of general notoriety in the locality where the proposals are opened, the officer who opens proposals should, before considering the proposal, satisfy himself that the signer is vested with sufficient authority to represent his principal in the transaction.

32. A contract of a corporation should have the name of the corporation written in the body of the instrument as one of the parties thereto, and should be signed by the officer or person who has been authorized to contract in its behalf, who should sign the corporate name and his own, and affix the corporate seal if there be one. The contracting officer will, in all cases, satisfy himself that the signer has authority to bind the corporation, and will either require from him satisfactory evidence thereof, and file the same with the contract, or will certify on the contract that he has satisfied himself of the signer's authority and has waived this requirement. If evidence be filed with the contract, it should consist of extracts from the articles of incorporation, the by-laws, or the minutes of the board of directors, duly certified by the custodian of such records under the corporate seal (if there be one) showing the signer to be properly vested with authority to bind the corporation.

33. When the principal of the bond is a corporation, a copy of the record of the selection of the officers executing the bond in its behalf, and a copy of the by-laws or other record of the proceedings of the governing body of the corporation, showing their authority to execute the same, will be attached to the bond, these copies to be certified by the custodian of such records under the seal of the corporation to be correct copies.

APPROPRIATIONS.

34. The fiscal year ends on June 30. The quarters of the fiscal year are as follows: First quarter, July 1 to September 30; second, October 1 to December 31; third, January 1 to March 31; fourth, April 1 to June 30.—*A. R., 617.*

MONEY ACCOUNTABILITY.

PUBLIC MONEYS.

35. The use of moneys for purposes other than those for which appropriated, liquidation of liabilities of one fiscal year by use of moneys appropriated for another, and expenditures in a fiscal year of any sum in excess of appropriations for that year, or involving the Government in any contract for future payment of money in excess of appropriations, except as authorized by paragraph 515, are prohibited.—*A. R., 579.*

36. Chiefs of bureaus will see that funds in the hands of a disbursing officer are limited to his requirements for a brief period, and that as much as practicable of public moneys placed to his credit is kept with the Treasurer or an assistant treasurer of the United States. Estimates for funds should state the most convenient places of deposit.

37. Lists of national-bank depositories, designated for the use of disbursing officers, with the amounts of securities filed by each with the United States Treasurer, will be published from time to time in orders from the Adjutant-General's Office.—*A. R., 581.*

38. Where there are two or more designated depositories in the same place, credits should be so regulated by each disbursing officer there stationed as to maintain, as far as possible (by deposits, disbursements, and transfers), a proportion between the amount of his credit at each depository and the amount of securities filed by it with the United States Treasurer. Transfers from one depository to another are not authorized, except through the Treasury Department.—*A. R., 582.*

39. When an officer disburses money in different capacities, his deposits and accounts will be kept distinct, according to the bureaus to which they pertain.—*A. R., 583.*

40. Public moneys subject to disbursement coming into the hands of an officer from any source must be promptly placed by him to his credit with the Treasurer or an assistant treasurer of the United States, or a duly designated depository, or transferred to a disbursing officer of that branch of the public service to which the money pertains; in either of which cases a receipt will be obtained. Exceptions to this rule are allowed where a disbursing officer has been specially authorized by the Secretary of War to keep in his personal possession, at his own risk, the public moneys which have been intrusted to him for disbursement, and money in hand may be disbursed at once without being placed in depositories if payments are due. The amount of subsistence funds which a commissary may keep in his personal possession, at his own risk, is stated in orders from the War Department.—*A. R., 584.*

41. A disbursing officer ceasing to act as such and having public funds to his credit in any office or bank will at once inform the Secretary of the Treasury stating what checks drawn against the same are still outstanding and unpaid.—*A. R., 585.*

42. All amounts of money held at the end of each fiscal year by the Treasurer, an assistant treasurer, or a designated depository, credited to a disbursing officer whose account has remained unchanged, either by deposit or payment, for the space of three years, shall be covered into the Treasury, to be placed to the credit of such officer if it be found that he is entitled to the credit.—*A. R., 586.*

DISBURSING OFFICERS.

43. No officer disbursing money for the military service, or directing the disbursement thereof, shall be concerned individually, directly or indirectly, in the purchase or sale of any article intended for, used by, or pertaining to the department of the public service in which he is engaged.—*A. R., 587.*

44. No officer or clerk of a disbursing officer shall be interested in the purchase of any soldier's certificate of pay due, or any other claim against the United States. —*A. R., 588.*

45. Officers or agents in the military service will not purchase supplies for the Government from any other person in the military service, nor contract with any such person to furnish supplies or service to the Government, nor make any Government purchase or contract in which such person shall be admitted to share or receive benefit.—*A. R., 589.*

46. If any disbursing officer shall bet at cards or any game of hazard his commanding officer will suspend his functions, require him to turn over all public funds in his keeping, and will immediately report the case to the proper bureau of the War Department. He will also report the case to the department commander, who will at once convene a court-martial for the trial of the officer.—*A. R., 590.*

47. Every disbursing officer, in opening his first account and before issuing any checks, will furnish the depositary on whom the checks are to be drawn with his official signature, duly verified by some officer whose signature is known to the depositary.—*A. R., 591.*

48. Disbursing officers will not issue vouchers for unpaid accounts as due bills against the United States, but a certified statement of personal services and of

wages due may be given to a discharged employee who, for want of funds, was not paid at time of discharge.

Disbursing officers will not settle with heirs, executors, or administrators except by authority of the proper bureau of the War Department, and upon accounts that have been duly audited and certified by the proper accounting officers of the Treasury.—*A. R., 650–652.*

49. An officer is not authorized to insure public money or property, and he will not be allowed credit for any expense paid for the collection of money on checks, except as provided for military attachés serving abroad.—*A. R., 593.*

TRANSFERS.

50. Public funds will, in general, be transferred as follows: The officer making the transfer will draw his check directing the depositary to place a stated amount to the official credit of the officer named therein. The check will be sent to the depositary and not to the officer in whose favor it is drawn. If it is necessary that the officer to whom the funds are transferred shall receive them without delay, the transferring officer may draw his check and transmit the same direct to the officer requiring them. In either case, invoices of the funds transferred are sent to the receiving officer.—*A. R., 594.*

51. Funds will not be transferred from one appropriation for the use of another, by borrowing or otherwise.—*A. R., 595.*

52. The transfer of public funds from the credit of one United States disbursing officer to another by means of a United States disbursing officer's check (paragraph 50) is permissible only on the books of the same office or bank. Transfers of funds pertaining to the military service from one office or bank to another office or bank should be made only by the Secretary of the Treasury, upon the recommendation of the Secretary of War, and then only to like credit—not from one disbursing officer to another.

A balance of appropriation to the credit of a disbursing officer which is no longer needed for disbursement by him, but which it is desired shall be placed to the credit of another officer in a distant depository, should be deposited by the first-mentioned officer to the credit of the Treasurer of the United States, as a repayment to the appropriation, and a requisition should be made by the Secretary of War for the placing by the Treasury Department of an equivalent amount to the credit of the other officer in the distant depository.—*Ruling Sec. Treas., April 11 and 18, 1898—75138 A. G. O.; Cir. 10, A. G. O., 1898.*

CHECKS.

53. A disbursing officer may draw his check in favor of himself "or bearer" for making payments of amounts not exceeding $20; for making payments at a distance from a depository; or for making payments of fixed salaries due at a certain period, if the check be not drawn more than two days before the salaries become due. In all other cases checks will be made payable to "order" or "bearer," and will be drawn only in favor of the persons, firms, or corporations by name, to whom the payments are to be made.—*A. R., 596.*

54. Each check of a disbursing officer must state on its face the object of the expenditure, and in case of payment to officers or enlisted men the period covered by the payment. Such statements must be brief but clear, as, for instance, "pay," "pay roll," or "payment of troops," adding the post or station; "purchase of subsistence" or of other supplies, naming them; "on contract for construction," mentioning the fortification or other public work for which the payment is made; "payments under $20," etc. Payment is refused on all checks where this requirement is disregarded and report of the fact made to the Treasury.—*A. R., 597.*

55. Disbursing officers will not pay an account until it is due. In cases of contracts for the performance of service or delivery of articles, payment will not exceed the value of services rendered or articles actually delivered.—*A. R., 598.*

56. When an original check of a disbursing officer, not exceeding $2,500 in

amount, has been lost or destroyed, a duplicate check may be issued by him, after six months and within three years of the date of the original, upon the owner filing with him the notice and proof of loss and the indemnity bond required by sections 3646 and 3647, Revised Statues, and act of February 16, 1885. In case the disbursing officer who issued the original check is no longer in the service, the notice and proof of loss and the indemnity bond will be sent to the Secretary of the Treasury prior to the issue of a duplicate check. The proper accounting officer of the Treasury will state an account in favor of the owner of said check and charge the amount thereof to the account of such officer. Instructions for the execution and use of the affidavit and bond, and the issue of the duplicate check, accompany the blank form furnished by the Treasury Department.—*A. R., 599.*

57. In case of the death, resignation, or removal from active service of a disbursing officer, any check previously drawn by him, and not presented for payment within four months of its date, will not be paid until its correctness shall have been attested by the Secretary or Assistant Secretary of the Treasury.—*A. R., 600.*

58. A check drawn by a disbursing officer still in active service, presented before it shall have been issued three full fiscal years, will be paid in the usual manner by the office or bank on which it is drawn, and from funds to the credit of the drawer.—*A. R., 601.*

59. At the close of each fiscal year every disbursing officer will make a return to the Secretary of the Treasury, through the proper channels, of all outstanding checks issued by him three years or more prior thereto, giving the names of payees and their residences when known, the purposes for which and places on which the checks were drawn, with amounts, numbers, and dates of same, and the numbers of the vouchers received therefor.—*A. R., 602.*

60. A check which has been issued for a longer period than three full fiscal years will be paid only by the settlement of an account in the Treasury Department. For this purpose the check will be transmitted, through the proper channels, to the Secretary of the Treasury.—*A. R., 604.*

61.

GENERAL ORDERS, No. 53. WAR DEPARTMENT, ADJUTANT GENERAL'S OFFICE, *Washington, August 25, 1897.*

The following circular from the Treasury Department, containing instructions to United States disbursing officers, is published for the information and guidance of all concerned. Officers of the Army disbursing public funds will be held accountable for a strict compliance with its requirements:

TREASURY DEPARTMENT, OFFICE OF THE SECRETARY, *Washington, D. C., August 14, 1897.*

The following sections of the Revised Statutes are published for the information and guidance of all concerned:

"SECTION 3620. It shall be the duty of every disbursing officer, having any public money intrusted to him for disbursement, to deposit the same with the Treasurer or some one of the Assistant Treasurers of the United States, and to draw for the same only as it may be required for payments to be made by him in pursuance of law (and draw for the same only in favor of the persons to whom payment is made); and all transfers from the Treasurer of the United States to a disbursing officer shall be by draft or warrant on the Treasury or an Assistant Treasurer of the United States. In places, however, where there is no Treasurer or Assistant Treasurer, the Secretary of the Treasury may, when he deems it essential to the public interest, specially authorize in writing the deposit of such public money in any other public depository, or, in writing, authorize the same to be kept in any other manner, and under such rules and regulations as he may deem most safe and effectual to facilitate the payments to public creditors.

"SECTION 5488. Every disbursing officer of the United States who deposits any public money intrusted to him in any place or in any manner, except as authorized by law, or converts to his own use in any way whatever, or loans with or without interest, or for any purpose not prescribed by law withdraws from the Treasurer or any Assistant Treasurer, or any authorized depositary, or for any purpose not prescribed by law transfers or applies any portion of the public money intrusted to him, is, in every such act, deemed guilty of an embezzlement of the money so deposited, converted, loaned, withdrawn, transferred, or applied; and shall be punished by imprisonment with hard labor for a term not less than one year nor more than ten years, or by a fine of not more than the amount embezzled or less than one thousand dollars, or by both such fine and imprisonment."

In accordance with the provisions of the above sections, any public money advanced to disbursing officers of the United States must be deposited immediately to their respective credits, with either the United States Treasurer, some Assistant Treasurer, or by special direction of the Secretary of the Treasury, with a national bank depositary nearest or most convenient, except—

(1) Any disbursing officer of the War Department, specially authorized by the Secretary of War, when stationed on the extreme frontier or at places far remote from such depositaries, may keep, at his own risk, such moneys as may be intrusted to him for disbursement.

(2) Any officer receiving money remitted to him upon specific estimates, may disburse it accordingly, without waiting to place it in a depositary, provided the payments are due, and he prefers this method to that of drawing checks.

Any check drawn by a disbursing officer upon moneys thus deposited must be in favor of the party, by name, to whom the payment is to be made, and payable to "order" or "bearer," with these exceptions:

(1) To make payments of individual pensions, checks for which must be made payable to "order," (2) to make payments of amounts not exceeding twenty dollars, (3) to make payments at a distance from a depositary, and (4) to make payments of fixed salaries due at a certain period; in either of which cases except the first, any disbursing officer may draw his check in favor of himself, or "order," or "bearer," for such amount as may be necessary for such payment, but in the last-named case the check must be drawn not more than two days before the salaries become due.

Any disbursing officer or agent drawing checks on moneys deposited to his official credit, must state on the face or back of each check the object or purpose to which the avails are to be applied, except upon checks issued in payment of individual pensions, the special form of such checks indicating sufficiently the character of disbursement. If the object or purpose for which any check of a public disbursing officer is drawn is not stated thereon, as required, or if any reason exists for suspecting fraud, the office or bank on which such check is drawn will refuse its payment.

Such statement may be made in brief form, but must clearly indicate the object of the expenditure, as, for instance, "pay," "pay roll," or "payment of troops," adding the fort or station; "purchase of subsistence," or other supplies; "on account of construction," mentioning the fortification or other public work for which the payment is made; "payments under $20," etc.

Checks will not be returned to the drawer after their payment, but the depositary with whom the account is kept shall furnish the officer with a monthly statement of his deposit account.

Deposits to the credit of the Treasurer of the United States on account of repayment of disbursing funds must be made with the office or bank in which such funds are to the credit of the disbursing officer.

No allowance will be made to any disbursing officer for expenses charged for collecting money on checks.

Whenever any disbursing officer of the United States shall cease to act in that capacity he will at once inform the Secretary of the Treasury whether he has any public funds to his credit in any office or bank, and, if so, what checks, if any, he has drawn against the same, which are still outstanding and unpaid. Until satisfactory information of this character shall have been furnished, the whole amount of such moneys will be held to meet the payment of his checks properly payable therefrom.

In case of the death, resignation, or removal of any disbursing officer, checks previously drawn by him will be paid from the funds to his credit, unless such checks have been drawn more than four months before their presentation, or reasons exist for suspecting fraud. Any check previously drawn by him and not presented for payment within four months of its date will not be paid until its correctness shall have been attested by the Secretary or Assistant Secretary of the Treasury.

Every disbursing officer, when opening his first account, before issuing any checks, will furnish the depositary on whom checks are drawn, with his official signature duly verified by some officer whose signature is known to the depositary.

For every deposit made by a disbursing officer, to his official credit, a receipt in form as below shall be given, setting forth its serial number and the place and date of issue; the title of each officer shall be expressed, and the title of the disbursing account shall also show for what branch of the public service the account is kept, as it is essential for the proper transaction of departmental business that accounts of moneys advanced from different bureaus to a disbursing officer serving in two or more distinct capacities be kept separate and distinct from each other, and be so reported to the Department both by the officer and the depositary, the receipt to be retained by the officer in whose favor it is issued.

No. ——. Office of the U. S. (Assistant Treasurer or Depositary),
——, ——, 189—.

Received of ——, —— dollars, consisting of ——, to be placed to his credit as ——, and subject only to his check in that official capacity.

$ ——. —— ——,
United States (Assistant Treasurer or Depositary)

These regulations are intended to supersede those of August 24, 1876.

L. J. GAGE, *Secretary.*

BY ORDER OF THE ACTING SECRETARY OF WAR:

SAM'L BRECK,
Acting Adjutant-General.

OFFICIAL CHECK BOOKS.

62. Official check books are issued by the Treasurer and assistant treasurers of the United States direct to disbursing officers who have public money on deposit with them. Rules for issue, transfer, etc., of these check books accompany each book.

Official check books on national bank depositories are furnished by chiefs of bureaus, by whom records of blank checks issued will be kept and to whom unused checks will be returned. Rules for issue, transfer, etc., of these check books accompany each book. In making payments, only official checks will be used.—*A. R., 605-606.*

63. Mutilated official checks will be forwarded to the depository to which they pertain, and a record of the date of transmission made on the stub.—*A. R., 607.*

CERTIFICATES OF DEPOSIT.

64. Public moneys are transferred to the general Treasury by being deposited to the "credit of the Treasurer of the United States," either at the Treasurer's office, or at the office of one of the assistant treasurers, or at one of the designated depositories. All "miscellaneous receipts on account of proceeds of Government property" (paragraph 615) must be deposited; also, when required by chiefs of bureaus to which the funds pertain, the public moneys in the possession of or to the credit of disbursing officers or others. For each deposit made a "certificate of deposit" in duplicate will be given, showing the full name, rank, and regiment or corps of the depositor, and to what appropriation or fund the amount belongs, the depositor giving the necessary information when making the deposit.—*A. R., 608.*

65. Disbursing officers of the War Department, in making deposits to the credit of the Treasurer of the United States as repayments of the disbursing funds, are directed not to draw checks upon assistant treasurers in favor of national-bank depositaries, but will, instead, make such deposits with the assistant treasurers.—*Par. 21, Q. M. Manual, 1896.*

66. The originals of all certificates issued for the deposit of any and all public moneys of every character and description * * * must be forwarded immediately upon their issuance, to the Secretary of the Treasury, by the depositaries, who, before transmitting them, should see that their amounts correspond with the amounts actually deposited with them.—*A. R., 609; modified by Cir. Treas. Dept., June 11, 1896.*

67. Each certificate of deposit forwarded will contain or be accompanied by a statement showing distinctly the source from which the money was derived, i. e:

1. If a balance of funds for disbursement, the appropriation and fiscal year will be correctly named.

2. If in refundment of an overpayment, when, by whom, and upon what voucher the overpayment was made.

3. If from stoppages on pay rolls on account of loss of or damage to property by employees, or on account of sales to them, for which property the depositing officer himself is responsible, the character of the property and the date of loss or sale will be given and a reference made to the officer's property voucher accounting for the same.

4. If from stoppage on account of loss, damage, or sale of property for which an officer other than the depositing officer is responsible, the name of the responsible officer will be given, with a list of persons from whom deductions were made, stating character of property and amount deducted in each case.

5. Deposits of funds received from sales to officers and enlisted men, or on account of losses or forfeitures, will be fully explained.

A disbursing officer of one staff department making stoppages on account of the funds or property of another staff department will, in the absence of special instructions to the contrary, deposit the funds so received, and not leave them to be transferred upon the settlement of his accounts at the Treasury.—*A. R., 609-610.*

68. The number, date, and amount of the certificate of deposit, together with the specific appropriation, if named, will be noted on the account current upon which the depositor desires to be credited with the money deposited. Certificates of deposit will not be filed with accounts current. Officers will state in such accounts dates of deposits and name and location of depository.—*A. R., 612.*

69. Certificates of deposit on account of sales of quartermaster's supplies to officers, enlisted men, or exploring or surveying expeditions authorized by law, or to other departments of the Government, should show upon their face the specific appropriations, amount pertaining to each, the fiscal year to which the funds belong, and the month or period in which such sales occurred. When the depositary has failed to enter upon the face of the duplicate certificate furnished the depositor all the required information, the depositor will prepare in duplicate a memorandum slip containing the desired details, forward one to the quartermaster-general and attach the other to the duplicate certificate, which he will file with his retained account current.—*Par. 20, Q. M. Manual, 1896.*

PROCEEDS OF SALES.

70. Moneys received for stores, materials, or supplies (except subsistence stores) sold to officers, enlisted men, or exploring or surveying expeditions authorized by law will be deposited to the credit of the Treasurer of the United States, and respectively revert to the appropriation out of which originally expended.—*A. R., 614.*

71. The proceeds of sales of all public property the disposition of which is not provided for by the preceding paragraph, after the expenses of sale have been deducted, will be deposited to the credit of the Treasurer of the United States as "Miscellaneous receipts on account of proceeds of Government property," for which certificates of deposit will issue, showing the name, rank, regiment, or corps of the depositor, the nature of the deposit, the kind of property, and the bureau to which it pertained.—*A. R., 615.*

72. Proceeds of sales at auction of quartermaster's supplies when deposited as required by paragraph 71 should be taken up on the account current under the head of "Miscellaneous receipts," and not credited to specific appropriations.—*Par. 23, Q. M. Manual, 1896.*

73. The transfer of public property from one bureau or department to another is not regarded as a sale. If money is received therefor, it may be used to replace such stores and will be reported accordingly.—*A. R., 616.*

74. When an article purchased is not named in the appropriation act, the purpose for which it is intended determines the appropriation from which payment is made.—*A. R., 622.*

75. All public funds on hand at the close of the fiscal year, except those required to pay outstanding liabilities incurred during such year (a schedule of which will, if possible, accompany the last account current for the year) and "no limit" appropriations, will be deposited to the credit of the Treasurer of the United States and the disbursing officer's account closed by a credit for such deposit.—*A. R., 623.*

76. Balances retained after the close of the fiscal year for the purpose of paying outstanding liabilities will be carried to a "supplemental account current" for the fiscal year to which the funds pertain.—*A. R., 624.*

77. When disbursements are made from such balances, accounts will be rendered as "supplemental accounts" for the fiscal year to which the funds pertain. Admitted errors to be refunded, except in the Pay Department, will be taken up on an account current for the fiscal year in which the errors occurred.—*A. R., 625.*

PECUNIARY RESPONSIBILITY OF OFFICERS.

78. An officer will have credit for an expenditure of money made in obedience to the order of his commanding officer. Every order issued by any military authority which may cause an expenditure of money in a staff department will be given in

writing. One copy thereof will be forwarded by the officer receiving it to the head of his department, and the other will be filed by the disbursing officer with his voucher for the disbursement. If the expenditure be disallowed, it will be charged to the officer who ordered it.—*A. R., 653.*

With the accounts will be forwarded all orders of commanding officers and all other papers upon which the officer accountable relies to relieve himself from responsibility.—*A. R., 629.*

79. When supplies or services become necessary and expenditure of funds in payment therefor has not been authorized, it is the duty of the quartermaster to apply to the Quartermaster-General, through military channels (see A. R., 764), for such authority, stating necessity, estimated cost, and all other information necessary for a full understanding of the case. The same applies in cases of emergency and in cases of expenditure caused by orders of the commanding officer (see paragraph 78) or others who have not authority to allot for the purpose funds pertaining to the Quartermaster's Department.—*Q. M. Manual, 1896, p. 12.*

80. If a payment made on the certificate of an officer as to the facts is afterwards disallowed for error of fact in the certificate, it will pass to the credit of the disbursing officer and be charged to the officer who gave the certificate; but the disbursing officer can not protect himself in an erroneous payment made without due care by charging lack of care against the officer who gave the certificate.—*A. R., 654.*

ACCOUNTS CURRENT.

81. Accounts current will be made in duplicate; one copy, accompanied by abstracts and vouchers, will be forwarded to the chief of the bureau, and the other retained by the officer. The forms of accounts current and abstracts furnished by the chief of the bureau in which the officer is serving will be used.—*A. R., 626.*

82 Disbursing officers who render accounts which eventually pass to the Treasury Department for settlement are required to prepare their accounts, with abstracts and vouchers complete, and deposit them in the post-office, addressed to the chief of the bureau of the War Department to which they pertain, on or before the 10th day of each month. Irregularities in the mail service or want of blank forms will not excuse a failure to comply with this paragraph. When vouchers are not sent with the account to which they belong, but are subsequently rendered, suitable explanation will be made.—*A. R., 627.*

TREASURY DEPARTMENT,
May 4, 1898.

* * * * * * *

83. Pursuant to the authority conferred upon the Secretary of the Treasury by section 12 of the act of July 31, 1894, to make orders in particular cases relaxing the requirement of mailing or otherwise sending accounts to the proper officer at Washington within ten or twenty days when there is, or is likely to be, a manifest physical difficulty in complying with the law, it is hereby ordered that during the continuance of the existing war with Spain, the requirements as to the rendition of the accounts of disbursing officers of the War Department for expenses pertaining to the military establishment be relaxed to the following extent:

Monthly accounts may be rendered to the proper officer at Washington within twenty days after the end of the month to which they relate.

Quarterly and other accounts may be rendered to the proper officer at Washington within forty days after the period to which they relate.

L. J. GAGE,
Secretary.
—*G. O. 36, A. G. O., 1898.*

83½. Original vouchers will, if possible, accompany the accounts; copies will not be accepted unless duly certified and accompanied by satisfactory evidence of the loss or destruction of the originals, or that their retention is indispensable to the performance of duty by an officer.

With the accounts will be forwarded all orders of commanding officers and all other papers upon which the officer accountable relies to relieve himself from responsibility.

When an officer is relieved from duty in a staff department at any station he will certify outstanding debts, if any, to his successor, and transmit a list of the same to the head of the proper bureau. Unless otherwise ordered, he will turn over to his successor the public money, property, books, and papers pertaining to the service from which he is relieved.—*A. R., 628–630.*

MONEY VOUCHERS.

84. Vouchers will ordinarily be made in duplicate, or, if required, in triplicate, and the number made will be stated on each copy.—*A. R., 631.*

85. The correctness of the facts stated on a voucher and the justness of the account must be certified by an officer.—*A. R., 632.*

Every voucher in support of a payment for supplies, or for services other than by the day or month, whether it be made pursuant to a formally prepared contract, an accepted bid, or a purchase without advertising (unless it comes within the excepted cases provided for in the following paragraph), must have attached to it an original bill furnished by the creditor, dated and signed by him or his authorized representative, giving his place of business or residence, and stating (if for supplies furnished) the date of the purchase, the quantity and price of each article, and the amount or (if for services other than by the day or month) the character of the services, the date or dates on which rendered, and the amount. A voucher so accompanied will be made out in favor of the creditor, giving his address, and may state the account in general terms, with the aggregate amount only extended, and the words "as per bill hereto attached," or words of like import, added. Where a purchase under an accepted bid after public notice is made in the Quartermaster's or Subsistence Department, the voucher, besides being subject to the foregoing requirements, will be accompanied by a copy of the public notice, the accepted bid and a copy of the letter accepting the bid, and must contain a certificate that the award was made to the lowest responsible bidder for the best and most suitable articles, and that the needs of the service required the purchase to be made in the manner indicated by the public notice. Where papers relating to two or more vouchers are required to accompany accounts, they must be filed with the first voucher paid, and reference thereto made on the other vouchers. A voucher for services by the day or month must state the nature of the service, the inclusive dates of service, the time for which payment is made, the rate of pay and the amount.—*A. R., 632–633.*

86. In cases where formal contracts for the erection or repair of buildings, the supply of forage, or other property, provide that the articles contracted for shall be subject to inspection by an inspector for and on behalf of the United States, such inspector's certificate should be filed in support of each voucher for payment on such contract, and in addition thereto, the voucher for final payment should bear the certificate of the paying officer (or whomsoever the contract provides shall be authorized to certify satisfaction and acceptance) that the contract has been complied with in accordance with its terms or specifications, and that the thing contracted for has been accepted as satisfactory by him on behalf of the United States.—*Letter Auditor War Dept., Dec. 22, 1897.*

87. When a creditor is unable for any cause to make out his bill, or to have it made out, the disbursing officer must set forth on the voucher all the details of the account, as required for the bill by paragraph 85, and must give reasons in full on the voucher why a bill is not furnished. Original bills need not be attached to vouchers in the following cases, viz: Where, under a contract, quantities delivered or amounts due are determined by a duly authorized inspector, and his certificate as to the facts is filed with the voucher to which it pertains; where a bill of lading or transportation request accompanies a voucher for transportation services performed under public tariffs; where a voucher is for telegraphic services at rates fixed by

the Postmaster-General; where a voucher is for services by the day or month, or where a creditor makes out his bill on a blank form of voucher and certifies to its correctness.—*A. R., 634.*

88. Money amounts will be expressed in terms of dollars and cents. When a fraction of a cent less than one-half occurs in the footing of a voucher it will be disregarded. If the fraction be one-half or greater it will be reckoned as a cent.—*A. R., 635.*

89. A voucher for a purchase, or for services not personal, must have expressed on its face, immediately below the statement of the account, the mode of purchase or engagement, using therefor one of the following notations.—*A. R., 636.*

1. Under contract, dated ——, 18—.
2. Under public notice, dated ——, 18—.
3. Under oral agreement, without advertising.

90. The giving or taking of receipts in blank for public money is prohibited.—*A. R., 637.*

91. A voucher for funds disbursed will, before being signed by a public creditor, be made out in full, with the place of payment and the name, rank, regiment or corps of the paying officer entered in the receipt, and the exact amount of money written out in words in the receipt. When vouchers are sent by mail for signature the date in the receipt will be left blank, and the check in payment will not be drawn until the vouchers are returned properly signed, when the date of the check will be added to the receipt.—*A. R., 638.*

92. Invoices of and receipts for funds transferred will state place and date of transfer, the name, rank, regiment or corps of the officer from whom the money is received, the kind of funds transferred, and the amount transferred under each head of appropriation. If the transfer is for the correction of errors, whether arising upon the settlement of accounts or otherwise, the facts will be noted in detail on both invoice and receipt. The receiving officer or agent will indorse upon the invoice the exact date of the receipt given by him and will file it with the account current on which he acknowledges receipt of the funds. Any discrepancy as to the appropriation, fiscal year or amount, which may exist between the invoice and receipt when the latter is properly made out will be noted and explained on both invoice and receipt by the officer or agent receiving and receipting for the funds.—*A. R., 639.*

93. Vouchers for payment made, and invoices and receipts for money transferred, will have noted upon them the number, date, and amount of checks given, and the depository on which drawn. If payment is made by currency in part or in whole, the facts will be stated.—*A. R., 640.*

94. Vouchers must be stated in the name of the corporation, company, firm or person rendering the service or furnishing the articles for which payment is made.—*A. R., 641; as amended by G. O. 37, A. G. O., 1896.*

95. Payments in currency, or by check to bearer, will not be made to holders of powers of attorney, or of instruments operating as transfers or assignments.

If payment in currency, or by check to bearer, is made to an incorporated or unincorporated company, the money or check must be delivered to and the voucher receipted by a duly authorized officer or agent of the company; the receipt must be signed with the company name, followed by the autograph signature of the officer, with his title, or of the agent, to whom the money or check was delivered, and the receipted voucher will be accompanied by evidence showing his authority. This evidence will consist of extracts from the articles of incorporation or association, the by-laws, or the minutes of the board of directors, duly certified by the custodian of such records (under the company seal, if there be one), showing that the signer is properly vested with authority to receive and receipt for money due the company.

If payment in currency, or by check to bearer, is made to an individual or a copartnership doing business under a company title, the receipt must be signed with the company name, followed by the autograph signature of the individual proprietor

or of one of the members of the firm with the words "proprietor" or "one of the proprietors" appended thereto.

If payment in currency, or by check to bearer, is made to a copartnership doing business as such, the receipt must be signed with the usual firm signature by one of the members of the firm, who will be required to append his own signature as "one of the firm."

If payment in currency, or by check to bearer, is made to an individual creditor, the receipt must be signed by him in person.—*A. R., 642; as amended by G. O. 37, A. G. O., 1896.*

96. If payment is made by check to order of any company (incorporated or unincorporated), or firm, or individual, by name, and the fact that the check has been so drawn is stated on the voucher, giving its number, date, amount, and United States depository on which drawn, the receipt to the voucher may be signed by an officer, attorney, or agent of the company, or by an attorney or agent of the firm or individual, stating the capacity in which he signs, without filing with the voucher evidence of his authority to sign. The disbursing officer in all such cases will deliver the check to such person only as he is satisfied is authorized by the principal to receipt the voucher and receive the check.—*A. R., 643; as amended by G. O. 37, A. G. O., 1896.*

97. Receipts for small sums for occasional service paid to corporations, such as railroad, telegraph, turnpike, transfer, express, steamboat, hotel, newspaper, and ice companies, may be signed by the local agent in charge of the business of the company at the place where the service is rendered, or where it begins or terminates, and the certificate of the officer making payment that the person to whom payment was thus made was then the local agent of the company, in charge of its business at the place designated, will be sufficient evidence of the agent's authority to receive and receipt for the money paid.—*A. R., 644.*

98. When an account is presented by an individual who is not known to the disbursing officer, the latter will require him to be identified.—*A. R., 645.*

99. The signature to the receipt and the name of the person or business firm as entered at the head of an account must be literally alike.—*A. R., 646.*

STOPPAGES.

100. When an officer has been overpaid, or is indebted to the United States for money or property, or has failed properly to account for the same, the chief of the bureau concerned will promptly notify him of the amount of his indebtedness, or his failure to account. If after such notice he does not refund, or make satisfactory explanation, or take proper action within a reasonable time, the matter will be reported to the Secretary of War.—*A. R., 1343.*

101. On the order of the Secretary of War, stoppages may be made against the pay of officers for overpayments, illegal disbursement, or loss through fraud or neglect of the public funds, and for deficiencies in, loss of, or damage to military supplies, unless proof be furnished that the deficiency, loss, or damage was not occasioned by any fault on their part.—*A. R., 1344.*

102. The notice of stoppage of officers' pay will be prepared in the form of a monthly circular to paymasters, advising them of stoppages outstanding at its date. This circular will be submitted to the Secretary of War for his approval prior to its publication. When an officer's name is borne thereon, no payment of salary will be made to him which is not in accordance with the stoppage entry made against his name.—*A. R., 1345.*

103. Overpayments to an officer will be deducted on the first payment after a notice of stoppage against him is received, even if the pay accounts have been assigned.—*A. R., 1346.*

104. When a signature is not written by the hand of the party it must be witnessed, and by a commissioned officer when practicable.—*A. R., 647.*

105. In final statements, receipts for money, and papers of like character, money amounts will in all cases be written out in full and also expressed by figures in parentheses. This requirement does not apply to muster and pay rolls and pay rolls of other descriptions.—*A. R., 648.*

106. Fees of civil officers for administering oaths in matters of military administration (where the services of judge-advocates of departments or of courts-martial or trial officers of summary courts were not obtainable) will be paid from the appropriation applicable to the subject-matter of the oaths, and in case there be no appropriation applicable thereto, the fees will be paid by the Quartermaster's Department.—*A. R., 649.*

CHARGE FOR AFFIDAVITS.

107. It is not necessary in making affidavits in support of vouchers filed with the accounts and returns of disbursing officers of the Army that they be taken in duplicate when an extra expense to the United States is incurred thereby; a certified copy being sufficient for file with the officer's retained papers, reference being made to paragraph 683 of the Regulations.—*Ruling Auditor War Dept.—66959 A. G. O., 1897; Cir. 27, A. G. O., 1897.*

108. FEES FOR OATHS IN VERIFICATION OF ACCOUNTS.

[1896.—Department Circular No. 167.]

TREASURY DEPARTMENT,
OFFICE OF COMPTROLLER OF THE TREASURY,
Washington, D. C., December 8, 1896.

To the Auditors and Disbursing Officers:

Below will be found a schedule of fees which justices of the peace and notaries public are authorized by the law of their respective States and Territories to charge for administering oaths.

When an account, or voucher in an account, is required by law or regulations to be verified by the oath of an officer or employee of the Government, for the cost of which oath said officer or employee is entitled to be reimbursed, the following list of fees may be allowed, and none other, except in cases where the persons claiming reimbursement shall show that a different fee is prescribed, making specific reference to the statute authorizing the same, to wit:

ALABAMA:	
Notary	$0.50
Justice of the Peace	.25
ARIZONA:	
Notary	.50
Justice of the Peace	.50
ARKANSAS:	
Notary	.50
Justice of the Peace	.50
CALIFORNIA:	
Notary	.50
Justice of the Peace	—
COLORADO:	
Notary	.25
Justice of the Peace	.25
CONNECTICUT:	
Notary	.50
Justice of the Peace	.10
DAKOTA:	
Notary	.25
Justice of the Peace	.25
DELAWARE:	
Notary	.50
Justice of the Peace	.25
DISTRICT OF COLUMBIA:	
Notary	.50
Justice of the Peace	—
FLORIDA:	
Notary	.50
Justice of the Peace	.16
GEORGIA:	
Notary	.50
Justice of the Peace	.30
IDAHO:	
Notary	$0.25
Justice of the Peace	—
ILLINOIS:	
Notary	.25
Justice of the Peace	.35
INDIANA:	
Notary	.50
Justice of the Peace	.35
IOWA:	
Notary	.25
Justice of the Peace	.25
KANSAS:	
Notary	.25
Justice of the Peace	.25
KENTUCKY:	
Notary	.50
Justice of the Peace	.20
LOUISIANA:	
Notary	.75
Justice of the Peace	.25
MAINE:	
Notary	.20
Justice of the Peace	.20
MARYLAND:	
Notary	.62½
Justice of the Peace	.30
MASSACHUSETTS:	
Notary	.25
Justice of the Peace	.25
MINNESOTA:	
Notary	.25
Justice of the Peace	.15

MICHIGAN:	
Notary	$0.25
Justice of the Peace	.25
MISSISSIPPI:	
Notary	.50
Justice of the Peace	.25
MISSOURI:	
Notary	.50
Justice of the Peace	.20
MONTANA:	
Notary	.50
Justice of the Peace	.50
NEBRASKA:	
Notary	.25
Justice of the Peace	.25
NEVADA:	
Notary	.55
Justice of the Peace	.30
NEW HAMPSHIRE:	
Notary	.25
Justice of the Peace	.25
NEW JERSEY:	
Notary	.32
Justice of the Peace	.32
NEW MEXICO:	
Notary	.50
Justice of the Peace	—
NEW YORK:	
Notary	.25
Justice of the Peace	.25
NORTH CAROLINA:	
Notary	.50
Justice of the Peace	.10
NORTH DAKOTA:	
Notary	.25
Justice of the Peace	.25
OHIO:	
Notary	.40
Justice of the Peace	.40
OKLAHOMA:	
Notary	.25
Justice of the Peace	.10
OREGON:	
Notary	1.00
Justice of the Peace	.25
PENNSYLVANIA:	
Notary (Except Allegheny County, $1; city of Philadelphia, $0.37½; counties of Blair, Center, Lycoming, Montour, Snyder, Westmoreland, and Wyoming, $0.37½; York County, $0.31¼.)	$0.25
Justice of the Peace	.25
RHODE ISLAND:	
Notary	.50
Justice of the Peace	.50
SOUTH CAROLINA:	
Notary	.50
Justice of the Peace	.30
SOUTH DAKOTA:	
Notary	—
Justice of the Peace	—
TENNESSEE:	
Notary	.50
Justice of the Peace	.20
TEXAS:	
Notary	.25
Justice of the Peace	.25
UTAH:	
Notary	.50
Justice of the Peace	.25
VERMONT:	
Notary	.25
Justice of the Peace	—
VIRGINIA:	
Notary	.25
Justice of the Peace	.25
WASHINGTON:	
Notary	.50
Justice of the Peace	—
WEST VIRGINIA:	
Notary	.25
Justice of the Peace	.30
WISCONSIN:	
Notary	.12
Justice of the Peace	.12
WYOMING:	
Notary	.50
Justice of the Peace	.25

R. B. BOWLER,
Comptroller.

Approved:
J. G. CARLISLE,
Secretary.

WORKING PARTIES.

EXTRA AND SPECIAL DUTY MEN,

109. Troops will not be employed in labors that interfere with their military duties except in cases of necessity.—*A. R., 163.*

110. Enlisted men detailed to perform specific services which remove them temporarily from the ordinary duty roster of the organization to which they belong will be reported on extra duty if receiving increased compensation therefor, otherwise, on special duty. They will not be placed on extra duty, except as bakers or to perform the necessary routine services in the quartermaster's and subsistence departments, without the sanction of the department commander, nor will they be employed on extra duty for labor in camp or garrison which can be properly performed by fatigue parties. Allotments of funds for payment of extra-duty men at department headquarters and depots under the control of department commanders will be made only with the approval of the Secretary of War. Duty of a military character must be performed without extra compensation.—*A. R., 164.*

111. Enlisted men detailed under paragraph 110 will be reported on extra duty if receiving increased compensation from the United States. Under paragraph 112 an enlisted man is entitled to extra-duty pay if the labor performed is as nearly continuous as is consistent with his other duties, whether performed all in one month or part in one month and the residue in the succeeding month; the pay should be made

up on the receipt roll for the month in which he completes the ten days' labor. Paragraph 118 applies to extra-duty men employed as laborers and mechanics, and does not apply to school-teachers, clerks, watchmen, superintendents, engineers, firemen, teamsters, and others whose services may be required at any and all hours, and those who are not engaged in physical labor.—*Q. M. Manual, 1896, par. 54.*

112. Enlisted men detailed by name on extra duty under competent authority at constant labor for not less than ten days are entitled to receive extra-duty pay at the following rates: For services as mechanics, artisans, and school-teachers, 50 cents per day; as bakers, according to paragraph 306; as overseers, clerks, teamsters, laborers, and for all other extra-duty services, 35 cents per day.—*A. R., 165.*

113. The detail of a noncommissioned officer on extra duty other than that of overseer will not be made without the approval of the Secretary of War. A noncommissioned officer will not be detailed on any duty inconsistent with his rank and position in the military service.—*A. R., 166.*

114. Noncommissioned staff officers and enlisted men of the several staff departments will not be detailed on extra duty without authority from the Secretary of War. They are not entitled to extra-duty pay for services rendered in their respective departments.—*A. R., 167.*

115. Company artificers, farriers, blacksmiths, saddlers, and wagoners will not receive extra-duty pay unless detailed on extra duty in the Quartermaster's Department, wholly disconnected from their companies.—*A. R., 168.*

116. Soldiers on extra duty will be paid the extra rates of pay allowed by law for the duty performed, and for the exact number of days employed; and no greater number of men will be employed on extra duty at any time than can be paid the full legal rates for the time employed from the funds provided. Payments made in violation of the above rules will be charged against the officers who ordered the details.—*A. R., 169.*

117. Extra-duty men will attend the weekly and monthly inspections of their companies, and as many daily drills as practicable. Special-duty men, except noncommissioned officers in charge of barracks or stables, the cooks, and such clerks as are necessarily excused by commanding officers, will attend all drills and inspections.—*A. R., 170.*

118. Extra-duty men will be held to such hours of labor as may be expedient and necessary; but, except in case of urgent public necessity, as in military operations, eight hours will be considered a day's work. For all hours employed beyond that number the soldier will receive additional compensation, the extra hours being computed as fractions of a day of eight hours' duration.—*A. R., 171.*

119. Details of enlisted men for extra and special duty will be limited to actual necessities, which will be determined by post commanders in accordance with limits published in orders from the War Department. Allotments to posts of funds for extra-duty pay are made by department commanders from allotments made to departments for the purpose, and must not be exceeded without special authority from department commanders.—*A. R., 172.*

NOTE.—The act of April 26, 1898, provides that in war times no compensation shall be allowed to soldiers for extra duty.

RULES FOR THE COMPUTATION OF TIME.

120. When applicable, the following rules for the computation of time, in payment for services, will be observed:

1. For any full calendar month's service, at a stipulated monthly rate of compensation, payment will be made at such stipulated rate, without regard to the number of days in that month.

2. When service commences on an intermediate day of the month, thirty days will be assumed as the length of the month, whatever be the number of days therein.

3. When the service terminates on an intermediate day of the month, the actual number of days during which service was rendered in that calendar month, will be allowed.

4. When the service embraces two or more months or parts of months, but one fraction will be made. Thus: from September 21 to November 25, inclusive, will be calculated September 21 to October 20, inclusive, one month; from October 21 to November 20, inclusive, one month; from November 21 to 25, inclusive, five days—making the time allowed two months and five days.

5. When two fractions of a month occur and both are less than a whole month, as from August 21 to September 10, the time will be determined thus: August 21 to 30, inclusive (ignoring the 31st), ten days; from September 1 to 10, inclusive, ten days—making the time allowed twenty days.

6. Service commencing in February will be calculated as though the month contained thirty days, thus: from February 21 to 28 (or 29), inclusive, ten days. When the service commences on the 28th day of that month, three days will be allowed; and if on the 29th, two days.

7. If service commences on the 31st day of any month, payment will not be made for that day.

8. For commutation of subsistence and for services of persons employed at a per diem rate, payment will be made for the actual number of days.

9. When services are rendered from one given date to another, the account will state clearly whether both dates are included.

10. In computing the wages of laborers employed at a per diem allowance, the day on which service begins and the day on which it ends will be allowed in the computation.—*A. R., 651.*

TRANSPORTATION.

GENERAL PROVISIONS.

121. For wagon and pack transportation mules will generally be employed, and horses may be used for saddle purposes by wagon masters, messengers, expressmen, and employees or enlisted men pursuing kindred occupations which require them to be mounted. For draft purposes, except at depots or posts in or near large cities where little transportation is needed, horses will not be used unless specially authorized by the War Department.—*A. R., 1070.*

122. The allotment of draft and pack animals to each military department will be made by the Quartermaster-General under the direction of the Secretary of War.—*A. R., 1071.*

123. The transportation of supplies from place of purchase or from supply depots to military posts, or from one post to another, will be provided under contract made by the Quartermaster's Department, except when the means of transportation authorized in paragraph 122 is available.—*A. R., 1072.*

124. In providing transportation for persons and property, the shortest practicable route will, as a rule, be adopted, although a longer one may be used to secure lower rates when time will permit. When competing routes furnish equal facilities, advantages, and rates, each will be given a share of employment.—*A. R., 1073.*

125. Under A. R., 1073, section 22 of the interstate commerce act provides that "nothing in the act shall prevent the carriage, storage, or handling of property free, or at reduced rates, for the United States."—*Q. M. Manual, p. 29.*

126. The allowance of spring wagons, exclusive of the prescribed ambulance for the sick, is fixed at one to each post, except when otherwise authorized by the War Department. All four-wheeled passenger wagons (except ambulances) having springs under the body shall be considered spring wagons.—*A. R., 1074.*

127. Spring wagons will be used only by direction of commanding officers and for the purpose for which they are supplied, viz, for the transportation of officers and enlisted men traveling on duty when other means are not available.—*A. R., 1075.*

128 The Quartermaster's Department will provide the necessary ambulances for transporting the sick and wounded upon the requisition of the proper medical officer.—*A. R., 1076.*

129. All means of public transportation at a post will be accounted for by the quartermaster, and will be under his charge except as provided in paragraph 1415. Post commanders will cause cavalry troops and light batteries to be provided daily with the proper facilities for policing stables and hauling forage.—*A. R., 1077.*

130. Commanding officers will give timely notice to the proper officers of the Quartermaster's Department of all contemplated movements of troops and supplies, that proper and sufficient transportation may be in readiness.—*A. R., 1078.*

131. The duty of furnishing transportation at any post, station, or depot will be intrusted to one officer of the Quartermaster's Department, on whom requisitions will be made therefor—*A. R., 1079.*

TRANSPORTATION TO OFFICERS TRAVELING WITHOUT TROOPS.

132. In view of the opinion of the Comptroller of the Treasury of March 31, 1897, as to the effect of the provisions of the act making appropriations for the support of the Army for the year ending June 30, 1898, respecting mileage and transportation, the Quartermaster's Department will hereafter furnish transportation in kind to officers of the Army traveling on public duty without troops, over all transportation lines, and the cost thereof, prior to July 1, 1897, but not thereafter, will be a charge against the appropriation for mileage.—*Decision Sec. War, Apr. 20, 1897—53775 A. G. O., 1897; Cir. 8, A. G. O., 1897.*

On and after July 1, 1898, officers of the Quartermaster's Department will furnish transportation to officers traveling without troops over free land-grant roads, 50 per cent roads, and bond-aided roads only.

The cost of this transportation to be deducted from the mileage account of the officers by the paymaster who pays the account, at rates paid by the general public for travel over such roads.—*See G. O., No. 9, A. G. O., Mar. 19, 1898, p. 5.*

TRANSPORTATION OF PERSONS.

133. When troops are moved, suitable transportation will be provided; proper orders and exact return of the command will be furnished to the quartermaster who is to provide the same.—*A. R., 1080.*

On transports, cabin passage will be furnished officers and reasonable and proper accommodations for troops. When practicable, a separate apartment will be provided for the sick.—*A. R., 1081.*

A person requiring transportation will exhibit an order from competent authority, and the quartermaster who furnishes it will make and file a certified copy of the same. The quartermaster will indorse on the original order, over his signature, the fact that transportation has been provided, its kind, the places from and to which it has been furnished, and the number of pounds of extra baggage transported, if any. The original order will be retained by the person who receives the transportation, and in case of a soldier entitled to commutation of rations while traveling, will be disposed of as directed in paragraph 1275. When a quartermaster furnishes transportation, under the provisions of paragraph 110, to a soldier on furlough, he will report the actual or probable cost thereof to the company commander and will enter on the furlough a statement that the transportation has been furnished. The officer paying the account will notify the company commander of the actual amount paid and the date of payment.—*A. R., 1082.*

When transportation is furnished for the entire journey, the route, if not designated in the order, will be determined by the Quartermaster's Department, in accordance with existing rules.—*A. R., 1083.*

134. A quartermaster who provides the transportation for troops will notify, by mail or telegraph, the quartermasters at places where changes of route are to be made or means of transportation are to be changed of the day on which the troops will start, their route, destination, the number of officers, enlisted men, and animals, and the quantity of public property and baggage for which transportation will be required.—*A. R., 1084.*

TRANSPORTATION REQUESTS.

135. A request for transportation issued by a quartermaster should set forth date and place of issue, time for which it will be valid, name of company required to furnish transportation, name of the person or of the one in charge of the party to be transported, with number thereof, pounds of extra baggage if any, organization to which the person belongs if an officer or enlisted man, the places of original departure and ultimate destination, with the initial letters of each road or line to be used on the journey.—*A. R., 1085.*

136. In issuing requests for transportation over railroads, quartermasters will stamp or write upon the face of each request covering a continuous journey beyond initial road the following: "Furnish through limited ticket."—*Q. M. Manual, par. 32, 1896.*

137. The officer furnishing the request will indorse thereon the authority for its issue, the number, date, and place of issue of the order for transportation, and the nature of the journey or purpose for which it is to be performed, as follows: "Changing station;" "Deserters" (giving name, rank, company, and regiment); "Returning from furlough, proper officer notified;" "On detached service" (the nature of the service to be stated); "Discharged soldiers en route home (or en route to paymaster), indorsed on final statement;" "Insane soldier with escort to insane asylum;" "Guard and prisoners;" "En route to or returning from civil court under orders without summons;" "Clerk (or agent) of the Quartermaster's Department;" and cause for travel, etc.; and if the request is issued by virtue of any contract that fact will be stated and the contract designated.—*A. R. 1086.*

138. The space on the request reserved for "Remarks" is intended for any extraordinary notice, as, for example, when special rates shall govern, or when limited or unlimited tickets shall issue in cases where two or more classes of tickets are on sale, differing in cost or in time during which they can be used. Where through rates exist notation should be made upon each of a series of separate requests involving continuous travel over two or more roads to the effect that settlement will be made on the basis of the division, among the roads interested, of the through limited rate for the entire journey. All officers charged with the duty of providing transportation will inform themselves upon these points, and will avail themselves of all opportunities of securing acceptable transportation at the lowest prevailing prices. The accommodations afforded by tourist sleeping cars, colonist or emigrant sleepers (a seat by day and a berth by night for each soldier), will be furnished whenever practicable, provided the cost of such accommodations, in addition to the travel fare imposed, does not exceed the cost of through limited first-class tickets between the points involved. As a rule, such accommodations should be procured at the cost of second-class fare with the price of seat or berth, or both, added; and in forwarding detachments even lower rates may be secured. Disbursing quartermasters will report to the Quartermaster-General all cases of neglect or error on the part of officers issuing transportation requests which result in a waste of public money.—*A. R., 1087.*

139. Requests should be properly receipted by the party named therein, and tickets procured before commencing the journey, as conductors are not authorized to accept transportation requests. If more than one person is to be transported the officer or person in charge of the party, in filling the receipt, will state the number of the persons and pounds of extra baggage carried and the class and description of transportation furnished. In no case will a receipt be given for transportation of more persons or extra baggage than the request calls for.—*A. R., 1088.*

140. The blank receipt at the bottom of the request will be filled in ink, and if the person receipting can not write his name he will make his mark, which will be witnessed. Names and places will be written in full. If the transportation is furnished by other than passenger train or other than passenger cars the fact will be stated in the receipt.—*A. R., 1089.*

141. Officers will take advantage of any existing through rates, either for the whole or part of the journey. When transportation is required over several roads by which arrangements have been made for through transportation upon single

tickets a single request, addressed to the initial road, will be issued (except as provided in paragraph 144), upon which tickets should be procured by the officer issuing it or by the party to be transported.—*A. R., 1090.*

142. If transportation is required over a line of roads one or more of which are land grant and subject to deduction of rates, and a single request is issued therefor, the name of the road, the fact that it is land grant and subject to deduction, also the per centum of deduction, will be stated in the request, and in settlement for the service the deduction on account of land grant will be made.—*A. R., 1091.*

143. If arrangements have been made for transportation for a part of the distance at less than the regular through rate the rate for that part will be stated in the request.—*A. R., 1092.*

144. When transportation is required over a land-grant road a separate request may be issued therefor if the road desires it, provided the railroad company agrees that such action does not commit the United States to the payment of local rates for through transportation. Separate requests must be issued in all cases where transportation is required over a bond-aided road.—*A. R., 1093.*

145. Duplicate requests for transportation will not be issued, nor will a request be issued after the transportation service has been performed.—*A. R., 1094.*

146. No portion of a request above the signature of the issuing officer will be changed in any particular. If explanations are required they will be made on the back of the request.—*A. R., 1095.*

147. All unused tickets or parts of tickets procured on a transportation request will be returned to the officer who issued it, and by him forwarded to the officer who pays the account for the service. The value of such ticket or parts of tickets will be deducted from any money due or to become due the company for transportation over whose line they were obtained. On the collection of the value of such unused tickets they will be returned to the company by which they were issued —*A. R., 1096.*

148. When transportation to any given point and return is required the request for return transportation should be obtained at the destination, provided it can be there procured, except in cases where round-trip tickets can be obtained at reduced rates and made available for the journey; otherwise the quartermaster will issue two sets of requests, one to the place of destination, the other for return transportation.—*A. R., 1097.*

149. All facts necessary to enable the paying officer to decide as to the regularity or propriety of the proceedings will be stated upon the request. Should it appear to the paying officer that transportation has been improperly furnished by the issuing officer, he will make payment to the carrier for the service actually rendered, and will send to the Quartermaster-General a statement of all the facts, with a certified copy of the request.—*A. R., 1098.*

150. Officers drawing mileage are authorized to carry with them, at public expense, such quantity of baggage as they may require, not exceeding 150 pounds. This will include the portion carried free by the transportation lines.—*A. R., 1099.*

151. Officers traveling under orders with transportation furnished them in kind by the Quartermaster's Department, and who desire to retain in their possession a quantity of baggage greater than that passed free for passengers by the carrier, will be furnished with transportation requests, on which will be stated that portion of the 150 pounds of baggage allowed in excess of the quantity which, by the tariff of the respective carriers, is transported free. The officer receiving the request will certify, in the receipt appended thereto, whether transportation for excess of baggage has been furnished, and settlement will be made by the Quartermaster's Department with the respective carriers accordingly.—*A. R., 1100.*

152. The Quartermaster's Department may provide transportation of baggage for enlisted men traveling under orders without troops, not to exceed the following weights:

	Pounds.
Noncommissioned officers	100
Privates of the Hospital Corps	100
Other privates	50

This allowance will accompany each man on the conveyance by which he is transported, and will include the number of pounds of baggage carried free on the passage ticket.—*A. R., 1101.*

153. Quartermasters, in issuing requests for transportation of officers and others traveling under orders, will not include therein public property of any description, nor personal baggage in excess of that portion of the allowance of 150 pounds not carried free, and for which transportation at public expense is authorized.—*A. R., 1102.*

154. Books of blank transportation requests will be provided by the Quartermaster-General. They will be furnished to quartermasters, who will receipt and account for them. Requests issued will be reported on the prescribed form. The numbers of all requests received, issued, canceled, etc., will be specified in the proper abstracts, and all canceled requests will accompany voucher to Abstract I.—*A. R., 1103.*

155. An officer relieved from duty in the Quartermaster's Department or transferred to another station will turn over to his successor all blank requests in his possession, unless otherwise directed, taking a receipt therefor, which will show the blank requests turned over and their numbers.—*A. R., 1104.*

156. Blank requests will not be removed from the military department to which they have been furnished, nor will they be transferred to officers who are not authorized to receive them. If lost or stolen, a report, giving numbers and series of those missing and circumstances attending loss, will be made at once to the chief quartermaster of the department and the Quartermaster-General, and the former will notify the transportation lines in his department and vicinity not to honor them.—*A. R., 1105.*

157. The stub of the request, containing its substance, and showing by what authority and for what purpose issued, will be preserved as part of the permanent record of the post or office from which the issue was made.—*A. R., 1106.*

FERRIES, TURNPIKES, AND BRIDGES.

158. Whenever it shall be necessary for troops, teams, or employees in the military service to pass on public duty over a legally constituted toll bridge, ferry, or turnpike, the officer or person in charge of the party will apply to the nearest quartermaster for a request for such passage. If he can not obtain it, he will give to the keeper of the bridge, ferry, or turnpike a certificate stating the number of persons and whether mounted or on foot, number of loose animals, teams, and animals to each team, for which toll or ferriage is due, and showing that the travel is on public duty. Accounts for such service, accompanied by the request, or certificates duly receipted, will be presented to the nearest disbursing quartermaster for settlement, who, before payment, will satisfy himself that the rates charged do not exceed those authorized, or paid by private individuals, and that the indebtedness was necessarily incurred for the public service. Payment may be made at the authorized or usual rates, unless more favorable terms can be obtained.—*A. R., 1107.*

STREET CAR AND FERRY TICKETS.

159. Written requests for street car and ferry tickets will be prepared by quartermasters and forwarded to the Quartermaster-General for authority to purchase. These requests will state the number, character, and cost of the tickets required, and the officers submitting them will certify that the tickets are for use in messenger service in the public business. The tickets when purchased will be taken up on the return and expended solely in the performance of messenger service on public duty. In cases where street car or ferry companies have no tickets for sale, reimbursement for fare paid may be made on a service voucher.—*A. R., 1108.*

SLEEPING CAR.

160. The following persons are entitled, at public expense, to a double berth in a sleeping car, or to the customary stateroom accommodations on steamers where

extra charge is made for the same: Officers of the Army traveling on duty; civilian clerks and agents in the military service when traveling under orders on public business; sergeant-majors, ordnance, commissary, and quartermaster sergeants (post or regimental), hospital stewards, chief musicians, principal musicians, chief trumpeters, saddler-sergeants, and sergeants of the Signal Corps, when traveling under orders on public business without troops; also invalid soldiers when so traveling on the certificate of a medical officer showing the necessity therefor. Officers of the Army traveling on day journeys are entitled to seats in day parlor cars; provided such privilege is not covered by sleeping-car accommodations already held by them.—*A. R., 1109; amended by G. O., 40, A. G. O., 1897.*

161. For transportation of paymasters' clerks and expert accountant, Inspector-General's Department, see A. R., 733 and 734.

NOTE.—Act approved March 15, 1898. Traveling expenses of paymasters' clerks and the expert accountant of the Inspector-General will be paid by the Pay Department after July 1, 1898.

162. Par. 33. For a journey of more than one night's duration, sleeping-car accommodations furnished for invalid soldiers should be given for day as well as night travel, on the certificate of a medical officer showing the necessity therefor.—*Q. M. Manual, par. 33, 1896.*

163. Quartermasters providing parlor and sleeping car accommodations will issue requests therefor, and state therein the number of berths or seats required. When a journey is to be performed covering the route of more than one sleeping or parlor car, separate requests will be issued for accommodations in each car in which the person is to travel.—*A. R., 1110, 1111.*

164. The holder of a request which calls for sleeping or parlor car accommodations will receipt for the number of berths or seats furnished, naming the points between which they were furnished.—*A. R., 1112.*

165. Persons holding requests for sleeping or parlor car accommodations will, whenever practicable, present them to the proper agent, and obtain tickets for the number of berths or seats required, before commencing the journey. When not practicable to do so, berths or seats will be secured from the conductor of the car.—*A. R., 1113.*

166. Special sleeping or parlor cars will not be chartered when the expense exceeds the cost of the berths or seats authorized to be furnished.—*A. R., 1114.*

167. When it is impracticable for agents or conductors to furnish berths or seats in sleeping or parlor cars, the holder of the request will, on the termination of his journey, return it to the issuing officer with a statement of the reasons why it has not been used, and that officer will account for it on his return.—*A. R., 1115.*

168. The Quartermaster's Department will pay accounts for sleeping and parlor car accommodations when made out in the name of the company furnishing them, and based upon requests issued by quartermasters. In settlement it will not allow for a greater number of berths or seats than is called for in the request, although more may have been receipted for; and when a less number has been receipted for than the request mentions it will pay in accordance with the receipt. When the receipt covers a greater number of berths or seats than is called for in the request, the disbursing officer will report the fact to the Quartermaster-General, but payment for the authorized number will not be delayed.—*A. R., 1116.*

169. An officer traveling on duty who incurs expense for authorized sleeping or parlor car accommodations, when it is impracticable to obtain a request therefor, will be reimbursed by the Quartermaster's Department upon application supported by a receipt for the amount paid by him and a copy of the orders under which the journey was performed.—*A. R., 1117; amended by G. O., 40, A. G. O., 1897.*

170. In changing station, an officer's authorized allowance of baggage will be turned over to a quartermaster for transportation as freight by ordinary freight lines, unless otherwise ordered by the department commander or higher authority.—*A. R. 1118; amended by G. O., 46, 1897.*

SHIPPING ALLOWANCE OF AN OFFICER'S BAGGAGE UNDER A. R. 1118.

171. In view of a practice that has heretofore obtained among officers, when changing stations, of shipping their regulation allowance of baggage in connection with other personal property—which practice seems to have been sanctioned by a decision of the Second Comptroller dated July 21, 1893—attention is particularly directed to the provisions of paragraph 1118, A. R. of 1895, which reads as follows:

1118. In changing station an officer's authorized allowance of baggage will be turned over to a quartermaster for transportation as freight by ordinary freight lines unless otherwise ordered by the department commander or higher authority. No reimbursement will be made to an officer who, under such circumstances, sends packages by express or ships and pays for the transportation of his baggage.

In a decision dated January 23, 1897, the Comptroller of the Treasury holds that no reimbursement can be made of amounts paid by officers, upon change of station, for shipment of the regulation allowance of personal property which they are entitled to carry at public expense (the same having been shipped with their excess personal property which was not to be transported by the United States), except upon a specific waiver of A. R. 1118 by the Secretary of War in each case.

Hereafter the provisions of paragraph 1118 will not be waived except in extraordinary cases, which should be submitted to the Secretary of War for approval in advance of the shipment.—*Order Asst. Sec. War, Feb. 8, 1897—50323 A. G. O., 1897; Cir. 4, A. G. O., 1897.*

172. The Quartermaster's Department will transport for officers changing station the number of horses for which they are legally entitled to forage, and an attendant to accompany the horses when necessary, subject to the following restrictions:

1. That the expense paid by the United States shall not exceed $50 for each horse transported. The cost of such shipment will be ascertained in advance, and if found to exceed $50 for each horse, including transportation of attendant, if any, the excess must be prepaid by the owner, who must also pay all the expenses of the attendant other than his transportation.

2. That the horses are owned by the officer and were used by him in the public service at the station from which he is ordered to move.

3. The horses of retired officers or officers ordered to their homes to await retirement, or officers ordered on recruiting service or college detail, or to effect a voluntary transfer, or to attend schools of instruction as student officers except when ordered to duty as students at the United States Infantry and Cavalry School, Fort Leavenworth, Kansas, will not be transported at public expense.—*As amended by G. O. 38, A. G. O., 1897.*

173. The baggage to be transported at public expense, including mess chests and personal baggage, upon change of station, will not exceed the following weights.—*A. R., 1119.*

Rank.	In the field.	Changing station.
	Pounds.	*Pounds.*
Major-general	1,000	3,500
Brigadier-general	700	2,800
Field officer	500	2,400
Captain	200	2,000
First lieutenant	150	1,700
Second lieutenant	150	1,500
Acting assistant surgeon	150	1,200
Veterinary surgeon	150	500
Post and regimental noncommissioned staff officer, hospital steward, chief musician, and sergeant of the Signal Corps, each		500

These allowances are in excess of the weights transported free of charge under the regular fares by public carriers. They may be reduced pro rata by the commanding officer if necessary, and may, in special cases, be increased by the War Department

on transports by water. Shipments of officers' allowance of baggage will in all cases be made at carrier's risk, including those over roads where tariffs provide for extra charge therefor.

174. The Quartermaster's Department will transport the authorized change of station allowance of baggage and professionsl books and papers for officers or enlisted men upon retirement, or who die in the service, from their last-duty stations to such places within the limits of the United States as may be the homes of their families or as may be designated by their legal representatives or executors.—*A. R., 1120.*

175. Transportation of change of station allowance of baggage is authorized for such contract surgeons as may be employed when they join for duty under the first order and also on return to their homes on the termination of their contracts, if provided for in the contracts. Graduates of the Military Academy and officers promoted from the ranks will be furnished with transportation for field allowance of baggage on their first assignment to duty as commissioned officers. With these exceptions, transportation of baggage at public expense is not authorized for officers joining for duty on first appointment to military service, nor upon reinstatement or reappointement, nor to effect transfers from one company or regiment to another at the request of parties transferred. Officers ordered on temporary duty and officers going abroad as military attachés are not entitled to such transportation. An officer detailed as attaché, however, is entitled to have his full allowance transported from the post he leaves to his home or to the nearest convenient place of storage, and upon resuming duty in this country from such place of storage to his post of duty. While on journeys as an attaché the cost of transporting his personal baggage can not be paid by the Quartermaster's Department.—*A. R., 1121.*

176. The Quartermaster's Department will furnish transportation for the prescribed regimental and company desks, for the books, papers, and instruments of staff officers necessary to the performance of their duties, and for the medical chests of medical officers; also for the professional books of officers changing station, officers ordered home for retirement, graduates of the Military Academy, and officers joining on first appointment, which they certify belong to them and pertain to their official duties; also the professional books of hospital stewards changing station, not exceeding two hundred pounds in weight. Invoices of packages turned over to the shipping officer will be accompanied by the certificate of the officer as to character of books, and a certified copy will be attached to the bill of lading issued at the initial point of shipment. The certificate as to the character of the books of a hospital steward will be given by the medical officer under whom he last served.—*A. R., 1122.*

TRANSPORTATION OF BOOKS UNDER A. R. 1122.

177. The Secretary of War decides that standard works of fiction are to be included among those allowed in A. R. 1122, provided the officer making requisition for the transportation certify that they belong to and are used by him.—*53233 A. G. O., 1897; Cir. 11, A. G. O., 1897.*

TRANSPORTATION OF SUPPLIES.

178. Quartermasters will, prior to shipment, securely pack, seal, and weigh all quartermaster's supplies, if practicable.—*A. R., 1123.*

179. Quartermasters and agents shipping public property or baggage will mark every package with the name and station of the officer to whom consigned, and will number them consecutively. Packages of quartermaster's supplies should, as far as practicable, bear consecutive numbers, to be preceded or followed by the numbers given to the packages of other classes of property shipped at the same time; but no two packages of the same shipment will bear the same number, except in case of reshipment of packages already numbered. .When supplies are shipped in large quantities, and in packages of like dimensions and weight, numbering may be

omitted. In cases of reshipment, stores will be remarked if necessary by the officer required to reship them.—*A. R., 1124.*

180. Officers turning over property to a quartermaster for transportation will plainly mark each package with the name and address of consignee, a list of its contents, its weight, and "U. S."—*A. R., 1125.*

181. An officer who turns over supplies to another for transportation in the best condition in which it is possible to put them is relieved from any further responsibility therefor by the receipt of the officer to whom they are intrusted for transportation. Should the officer to whom the stores are consigned discover damage or deficiency, he will apply for a board of survey, before which all concerned will be heard in person or by letter. The board will ascertain and determine the amount and condition of the stores actually delivered to the receiving officer, who will receipt to the officer intrusted with their transportation for the amount and quantity so determined. The latter officer will be held responsible for all damages or deficiency, unless relieved therefrom by the report of the board of survey, duly approved by the reviewing authority.—*A. R., 1126.*

182. When a quartermaster receives supplies, transported by a common carrier under agreement with the Quartermaster's Department, which do not correspond to the invoice because of damage or deficiency not attributable to ordinary loss or wastage, the facts will be fully investigated by a board of survey (unless the carrier voluntarily assumes liability for the loss) and the money value of the damage or deficiency will be charged to the party responsible therefor, whether the shipping officer or carrier. The authority which calls the board will, as soon as possible, transmit copies of its proceedings to the forwarding and receiving officers, and to the officer authorized to pay the account. In case the responsibility is fixed upon the carrier, the receiving officer will note on the bill of lading the deductions which should be made for such loss or damage by the quartermaster who pays the account. The latter will make the deduction and refund the amount stopped to the proper department, in the following manner, for example: If from an account of $100 for transportation services there is a deduction of $25 for ordnance stores lost, the quartermaster will take credit under the head "Transportation of the Army" for $75 paid to the carrier, and also for $25 deposited to the credit of the Treasurer of the United States on account of the Ordnance Department; but if the deduction is on account of forage lost by the the carrier, he will take credit on his account current, under transportation, for $25 as carried to "Regular Supplies," under which head he will charge himself with that amount.—*A. R., 1127.*

183. Transportation by express, when in excess of cost by ordinary freight, must be limited to emergencies, and vouchers in payment must show the emergency and authority for such transportation. Upon application approved by the department commander, a quartermaster may transport public funds by express. In such cases he will receipt only for so many sealed packages said to contain so much public money. When an absent disbursing officer sends his check to the order of the quartermaster, requesting him to express the amount named therein, the latter will receipt for the actual amount to be transported. In case of loss of funds by unavoidable accident, the shipping officer will not be held responsible, and the officer accountable for the funds must seek relief through application to the Court of Claims or to Congress.—*A. R., 1128.*

TRANSPORTATION FOR OTHER DEPARTMENTS.

184. The Quartermaster's Department will ship all freight that may be delivered to it, securely packed and properly marked, by any of the Executive Departments or bureaus of the Government. Separate bills of lading will be used and the following notation made thereon: "Payable by the Treasury Department," "the Navy Department," "the Interior Department," "the National Museum," "the United States Fish Commission," etc. When practicable, the bureau to which the freight

pertains will be stated; for example: "Payable by the Navy Department, Bureau of Ordnance." Accounts in duplicate, supported by these bills of lading, will be prepared by any quartermaster to whom they may be presented, and will be forwarded to the Quartermaster-General. In making up the accounts the same plan as to deduction on account of land-grant or bond-aided railroads will be pursued as in accounts for transportation of other Government property.—*A. R., 1129.*

185. Under A. R. 1129, accounts payable by the Navy Department should be forwarded to the Quartermaster-General without the signature to the receipt of the party to whom the accounts are payable. Bills of lading on which shipments for the Navy Department are made should have noted on their face the naval bureau concerned, the appropriation from which the freight charges are payable, the number of the requisition or order authorizing the shipment, and the shipment number given by the Bureau of Supplies and Accounts.—*Par. 37, Q. M. Manual, 1896.*

Transportation will be furnished, under A. R. 1129, for freight received from officers or agents of the National Home for Disabled Volunteer Soldiers, Hartford, Conn.—*Par. 37, Q. M. Manual, 1896.*

186. The Quartermaster's Department is authorized to ship (under the regulations governing the transportation of military property, and on the same forms of bills of lading) articles donated to the Medical Museum at Washington, the library and museum of the Military Service Institution at Governors Island, New York, or the United States Military Academy at West Point, N. Y. Packages will be marked with the name of the institution, and sent in care of depot quartermaster at Washington or New York, or quartermaster at West Point.—*A. R., 1130.*

187. Arms, ordnance stores, and quartermaster's supplies issued to the several States and Territories under the laws for arming and equipping the militia will be turned over to the Quartermaster's Department for transportation and delivery at the railroad depot or steamboat dock nearest to the point within the State or Territory designated by the governor thereof. Separate bills of lading will be used in shipping this property.—*A. R., 1131.*

188. At the request of the Secretary of Agriculture, no demand for shipment of material on account of the Agricultural Department will be honored unless made over the signature of the Secretary of Agriculture or that of the Chief of the Division of Accounts.—*Q. M. Manual, par. 35, 1896.*

189. A quartermaster is authorized to transport books and musical instruments purchased for or donated to post chapels or to post or company libraries.—*A. R., 1132.*

TRANSPORTATION FOR GYMNASTIC AND ATHLETIC APPLIANCES.

190. The Quartermaster's Department is authorized to transport gymnastic and athletic appliances, purchased with regimental or company funds, for the use of the troops, from the nearest market to the post or station of the troops.—*Decision Sec. War, Feb. 3, 1896—31617 A. G. O., 1896; Cir. 2, A. G. O., 1896.*

BILLS OF LADING.

191. Public property will be transported on bills of lading, which will be numbered consecutively in the order of shipment, beginning with the first shipment of each fiscal year. They will consist of two parts, the original and duplicate, each to be certified by the shipping officer and receipted by the carrier.—*A. R., 1133.*

192. Bills of lading will be prepared in the name of the carrier, and will show the points between which transportation is required, also places of original departure and ultimate destination of the freight.—*A. R., 1134.*

193. Bills of lading will show the number, marks, contents, and weight or measurement of each package or class of packages to be transported, as follows.—*A. R., 1135.*

Via (the route to be stated, giving the initials of each road, if practicable).

Marks.	No.	No. of packages.	Contents.[1]	Weight.
				Pounds.
Maj. Geo. Bliss, C. S., U. S. A., Washington, D. C. U. S. property.	1 to 20	20 boxes	Canned corned beef	1,200
	21 to 30	10 boxes	Dried salmon	1,500
	31 to 35	5 boxes	Evaporated peaches	300
	36 to 40	5 boxes	Canned tomatoes	300
Maj. John Bell, Depot Q. M., Washington, D. C. U. S. property.	41 to 45	5 boxes	Blacksmith's tools	960
	46 to 50	5 boxes	Carpenter's tools	384
	51	1 box	Mason's tools	236
	52	1 keg	Chains	372
	53 to 55	3 coils	Rope	648
Capt. John Smith, Q. M., U. S. A., Georgetown, D. C. U. S. property.	56 to 60	5 bales	Coats	550
	61 and 62	2 bales	Sheets	120
	63 to 65	3 boxes	Hats	200
	66 to 70	5 boxes	Shoes	500
	71 to 75	5 kegs	Horseshoes	600
	76 and 77	2 kegs	Horseshoe nails	75
	78 to 80	3 kegs	Cut nails	360
	81 and 82	2 bundles	Bar iron	200
Lt. Jas. Smith, 1st Inf., Ft. Monroe, Va., Changing station. Private property.	83 and 84	2 boxes	Baggage	800
	85 to 88	4 pkgs	Furniture	900
	89 to 91	3 chests	Prof. books, papers, instruments, etc. (as the case may be).	100
Co. I, 1st Infantry, Co. property. Ft. Myer, Va.	92 and 93	2 boxes	Books	754
	94	1 box	Field desk	100
	95 and 96	2 boxes	Band instruments	326
Com'd'g. Officer, Rock Island Arsenal. from Capt. John A. Robinson, 7th Inf.	97	1 box	Bayonet scabbards and belts	160
			Total	11,645

[1] The contents should be shown in sufficient detail to enable the Quartermaster's Department to recover in case of loss, as well as to know in all cases what was actually transported.

194. In the transportation of baggage with officers or troops, the bill of lading should show plainly whether the whole weight specified in the bill is to be paid for by the United States, or whether a deduction is to be made for the number of pounds allowed each passenger by the carrier. In the latter case, if the actual number of pounds to be deducted is not known, the number of persons receiving transportation will be stated.—*A. R., 113.*

195. Personal baggage of officers will not be shipped on Government bill of lading, except such quantity as is transported at Government expense in change of station, unless transportation by wagon or other conveyance owned by the United States is furnished.—*A. R., 1137.*

196. In transporting by rail, the number of animals, number and weight of packages, number of feet of lumber or pieces of timber and dimensions will be expressed in the bill of lading in figures as well as number of carloads; and when transportation is to be paid for by weight, the number of pounds will be stated. In shipments by water at cubic measurement, the same rules as to number, weight, and measurement will be observed. The officer receiving the property, in certifying to its correctness, will write out the weight in words and figures.—*A. R., 1138.*

197. Erasures, interlineations, or alterations in bills of lading must be explained thereon by the issuing or other competent officer over his signature.—*A. R., 1139.*

198. In no case will a second original or duplicate bill of lading, or a copy of a bill of lading, be issued to the carrier for any shipment, nor will a bill of lading be issued after the transportation service has been performed.—*A. R., 1140.*

199. The rate of transportation charges and the initial letters of each road by which the supplies are to be transmitted will be inserted in the bill of lading.—*A. R., 1141.*

200. The original bill of lading will be given to the carrier at the time the shipment is made, and upon the delivery of the property in good order and condition will be receipted by the consignee and returned to the carrier with such further indorsement as may be necessary to insure settlement. The duplicate will be promptly transmitted by the shipping officer to the consignee, and upon delivery of the property will be receipted in like manner as the original and forwarded to the paying officer. If the shipping officer is not the paying officer, he will be notified by letter of the receipt of the supplies and their condition when received.—*A. R., 1142.*

201. Bills of lading will be made payable by the chief quartermaster of the department in which the supplies are to be delivered, unless some other officer has been designated to pay them.—*A. R., 1143.*

202. Bills of lading issued for supplies to be forwarded by conveyance owned or leased by the Government will show that no payment is to be made for the service.—*A. R., 1144.*

203. Transportation should be provided to ultimate destination and on through bills of lading when practicable. When not practicable, or when through or special rates can not be secured, transportation will be furnished to the most convenient point for forwarding to ultimate destination or to the farthest point to which through or special rates can be obtained.—*A. R., 1145.*

204. In transportation of public stores over a line of roads, one of which is land grant and subject to deduction of rates, or is not entitled to payment for transporting such stores, separate bills of lading, stating that it is land grant, may be issued to it if requested.—*A. R., 1146.*

205. Bills of lading will not be issued so as to include service beyond the termination of any road owned, leased, controlled, or operated by a bond-aided railroad company. When such service is required, separate bills of lading will be issued, but none to include service over more than one bond-aided road with its leased lines and branches; the issue of separate bills for through transportation is for the convenience of railroads only, in settling their accounts, and will not commit the United States to the payment of local rates for any portion of the through transportation. Such bills will indicate the point of original departure and ultimate destination of the freight transported.—*A. R., 1147.*

206. In the absence of the consignee or on his failure to receipt, the officer receipting will certify that he is duly authorized to do so, and why the consignee does not receipt. Clerks and agents are not authorized to receipt bills of lading unless the stores are consigned to them or to their care.—*A. R., 1148.*

207. In case of loss or damage to property while in possession of the carrier, the bills of lading will not be receipted until such loss or damage is decided upon and the responsibility therefor fixed, except that when the loss or damage has been ascertained and the responsibility fixed without the action of a board the bill may be receipted and an indorsement made thereon stating the kind of property lost or damaged, its weight or measurement, its full value including cost of transportation, and the name of the company or party responsible therefor. When a receipted bill of lading is demanded by the carrier, it may be receipted by the receiving officer after noting thereon the loss or damage which is apparent, and adding that final settlement will await the action of a board of survey. All the indorsements of the receiving officer on the original bill of lading will be put upon the duplicate.—*A. R., 1149.*

208. Payment will be made on the original bill of lading properly receipted and accomplished, but not until the duplicate has been received by the paying officer, except as provided in the following paragraph.—*A. R., 1150.*

209. In case of loss or destruction of one part of the bill of lading, the paying officer, after satisfying himself of the fact, will report it to the Quartermaster-General with recommendation as to payment.—*A. R., 1151.*

210. In case both parts of the bill of lading have been lost or destroyed, the shipping officer, upon the application of either the carrier, the consignee, or the

paying officer, will issue a certificate in duplicate, in the prescribed form. This certificate may be given by the officer in charge of the records of the post or depot, although he may not have made the shipment. Entry should be made in the shipping book of the loss of both parts of the bill of lading, and of the fact that the certificate has been issued. The certificate will be forwarded to the consignee, who will indorse thereon his certificate as to the receipt of the property and its condition. If a board of survey has acted on the shipment, he will attach a copy of the proceedings to the certificate.—*A. R., 1152.*

211. A shipping officer will give his certificate only when necessary to enable the carrier to receive payment, and not until he has satisfied himself, by correspondence with the officer to whom the stores were shipped and the officer designated to make payment, that neither part is in their possession. He will also require the affidavit of the carrier, stating that neither part of the bill of lading is in his possession nor can be traced by him, and if subsequently found that he will make no demand thereon, but will at once surrender it to the United States. Upon this evidence, and with the authority of the Quartermaster-General, payment may be made for the service. In case either or both parts of the bill of lading should subsequently be recovered by the shipping officer, he will note the fact in the shipping book and forward the same to the Quartermaster-General.—*A. R., 1153.*

212. Officers will satisfy themselves of the loss of the original bill of lading before they surrender the duplicate to the carrier. If lost while in the possession of an officer, his certificate will be sufficient.—*A. R., 1154.*

213. In case of the loss of bill of lading while stores are in transit, railroad companies are requested to forward them to destination, taking such receipts as they may deem necessary to show delivery to connecting lines. They will present these receipts, instead of the bill of lading, to the disbursing quartermaster, who, after having satisfied himself of their correctness, will make payment as directed in paragraph 216.—*A. R., 1155.*

214. Payment in case of loss of either or both parts of a bill of lading will be promptly reported to the Quartermaster-General by the disbursing officer, who will give description of bill of lading, or certificate, and voucher on which payment is made.—*A. R., 1156.*

215. To insure prompt delivery of stores in the absence of both parts of the bill of lading, the consignee may give to the carrier a receipt for the stores actually delivered, which will state that it is given because the bill of lading has not come to hand. The receipt will be recovered and destroyed by the officer who issued it on the recovery of the bills of lading, or when the certificate provided for in paragraph 213 shall have been given.—*A. R., 1157.*

216. Payment for transportation will be made to the last carrier, unless otherwise provided in the bill of lading, and only for the quantity of stores delivered at destination, except that in case of loss of weight from natural shrinkage en route, the weight shipped, as shown in bill of lading, will be paid for, provided the packages are delivered intact. The payee will be held responsible for all loss or damage to stores while in transit (unless relieved by a board of survey), and such loss or damage will be deducted in making settlement for the service.—*A. R., 1158.*

217. Officers in settling accounts for transportation, or forwarding them to the Quartermaster-General for settlement, will obtain from the companies or lines employed authentic and official lists of tariffs in force at date of service, and will attach to the first account so settled or forwarded two copies thereof (one for the use of that office and one for the Treasury), and thereafter, as each account is settled or forwarded, will refer to said lists as long as they are in force. When current rates are charged, a certificate of the proper agent of the line or company performing the service should be appended to the account, setting forth that such rates were the current and lowest rates charged the public at the time the service was rendered. When charges such as drayage, wharfage, tolls, etc., are made as part of an account, they will be fully and separately set forth in the voucher.—*A. R., 1159.*

218. When public tariffs do not include the specific articles shipped, the rates and classification of articles analogous thereto will govern. If articles analogous can not be found in the tariff lists, the companies will be requested to classify the articles transported.—*A. R., 1160.*

219. Dates of shipment as expressed in bills of lading, and not dates of accomplishment, determine the fiscal year from which payment should be made.—*Q. M. Manual, 1896, par. 38.*

LAND-GRANT AND BOND-AIDED RAILROADS.

220. General orders will be issued containing full information as to land-grant and bond-aided railroads, and directing the mode of stating and rendering accounts of such roads for military transportation.—*A. R., 1161.*

221. Quartermasters will be designated to receive and prepare the accounts of these railroad companies.—*A. R., 1162.*

222. Where transportation is required over a land-grant or bond-aided road that has leased the use of its track to another road, it will be ordered from the land-grant or bond-aided company.—*Q. M. Manual, par. 40, 1896.*

223. TABLE OF WEIGHTS AND MEASUREMENTS.

MEMORANDA.

United States Army wagon:

Weight, complete	2,100 pounds.
Capacity of body	70 cubic feet.
Depth of body	2 feet.
Height of bows above floor	5 feet 10 inches.
Total capacity of wagon	150 cubic feet.

This wagon will hold:

1. Oats, in sacks	pounds..	3,000
2. Hay, in bales	do....	1,200
3. Rations, complete, packed		600
4. Rations, without vegetables, packed		700
5. Bacon, in boxes	pounds..	4,000
6. Hard bread, in boxes	do....	2,300
7. Beans or rice, in sacks	do....	4,500
8. Coffee, in sacks	do....	3,000
9. Sugar, in sacks	do....	4,000
10. Potatoes, in sacks	do....	4,000
11. Salt, in sacks	do....	4,000
12. Small rations, packed	do....	3,500

Weight of field allowance of baggage of one company of infantry (65 men), with five days' rations:

4 conical wall tents, with poles and tripods	pounds..	440
2 wall tents and poles	do....	175
350 tent pins, crated	do....	305
1 buzzacott oven, crated	do....	210
8 axes	do....	44
8 spades	do....	40
8 pickaxes	do....	64
8 hatchets	do....	16
8 camp kettles	do....	42
20 mess pans	do....	34
1 mess chest	do....	200
5 days' rations, gross (65 men)	do....	1,300
1 field desk, packed	do....	100
Field allowance, captain and two lieutenants	do....	500
Total	pounds..	3,470
1 box ammunition (1,000 rounds)	pounds..	78

	Capacity (pounds).	Measurement (cubic feet).
1. Box car, 32 feet long	40,000	1,070
2. Box car, 34 feet long	50,000	1,140
3. Box car, 38 feet long	60,000	1,275

First holds:		
Oats, in sacks	pounds..	33,000
Hay, in bales	do....	13,000
Bacon, in boxes	do....	40,000
Hard bread, in cases	do....	25,000
Rations, complete	number..	6,000
Rations, without vegetables	do....	7,000
Second holds:		
Oats, in sacks	pounds..	35,000
Hay, baled	do....	14,000
Bacon, boxes	do....	50,000
Hard bread, cases	do....	26,500
Rations, complete	number..	7,000
Rations, without vegetables	do....	8,000
Third holds:		
Oats, in sacks	pounds..	40,000
Hay, in bales	do....	16,000
Bacon, in boxes	do....	60,000
Hard bread, cases	do....	30,000
Rations, complete	number..	7,700
Rations, without vegetables	do....	10,000

A flat car, 36 feet long, will hold:

2 field guns, with limber and caissons.
3 army wagons or ambulances, on wheels.

A palace car, horse, holds 18 horses.

An ordinary stock car, from 18 to 20 horses. The closer they are packed the more comfortably they will travel.

Dimensions of tents, pitched:

Conical, about 17 feet diameter.
Wall, about 9 feet wide, 9 feet ridge.
Hospital, about 15 feet wide, 14 feet ridge.
Common, about 8½ feet wide, 7 feet ridge.
Shelter, about 6 feet wide, 5¼ feet ridge.

The following are some of the weights and measurements of equipage:

	Weight (pounds).	Measurement (cubic feet).
Hospital tent, fly and poles	185	10
Wall tent, fly and poles	83	6
Conical wall tent, pole and tripod	122	13
100 large tent pins, in boxes	105	4

Tentage exposed to rain or heavy dew increases in weight from 40 to 50 per cent.
100 pounds oats, in sacks, measures 3½ cubic feet.
100 pounds hay, in bales, measures 8½ cubic feet.

The following are weights and dimensions of commercial packages of component parts of rations:

		Gross weight (pounds).	Dimensions (cubic feet).
Bacon	crate..	225	5
Hard bread	case..	58	2½
Beans and rice	sack..	101	2¼
Coffee	sack..	153	5
Sugar	sack..	101	2¼
Sugar	barrel..	360	10
Vinegar	barrel..	510	10½
Salt	sack..	101	2¼
Soap	case..	67	1⅓
Pepper	case..	46	1¼
Candles	case..	47	1¼
Tomatoes	case..	70	1⅓
Potatoes	sack..	120	3

1,000 rations weigh about 3,800 pounds.

100 rations are composed of:

Salt meat	75 pounds.
Hard bread	100 pounds, or
Flour	112 pounds.
Coffee	10 pounds.
Sugar	15 pounds.
Vinegar	1 gallon.
Soap	4 pounds.
Salt	4 pounds.
Pepper	4 ounces.
Candles	1 pound 8 ounces.
Potatoes	100 pounds, or
Potatoes	70 pounds and 3 cans tomatoes.

Each travel ration weighs about 2½ pounds.

TRAVELING EXPENSES.

224. For authorized journeys of civilian employees of any branch of the military service transportation requests will be obtained when practicable, but will be obtained in every case for travel over bond-aided railroads.—*A. R., 729.*

225. Reimbursement of actual expenses when traveling under competent orders will be allowed, under the following heads, to civilians in the employ of any branch of the military service, excepting the expert accountant of the Inspector-General's Department, paymasters' clerks, and those mentioned in the next succeeding paragraph, viz:

1. Cost of transportation (excluding parlor-car fare) over the shortest usually traveled route, when it was impracticable to furnish transportation in kind on transportation requests.

2. Cost of transfers to and from railroad stations, not exceeding 50 cents for each transfer.

3. Cost of one double berth in a sleeping car, or customary stateroom accommodation on boats and steamers when extra charge is made therefor.

4. Cost of meals not exceeding $3 per day while en route when meals are not included in the transportation fare paid; and not exceeding $3 per day for meals and lodgings during necessary delay en route.

5. Cost of meals and lodgings not exceeding $3 per day while on duty at places designated in the orders for the performance of temporary duty.

Veterinary surgeons of cavalry regiments, traveling under proper orders, in accordance with A. R. 185, are not entitled to reimbursement under the fifth heading above given.—*A. R., 730.*

226. Accounts for reimbursement for traveling expenses of civilian employees must be supported by copies of the orders under which journeys were performed and by itemized statements under oath showing expenditures incurred each day. Traveling expenses are not allowed for journeys made on change of station, whether transportation is allowed or not.

For rules relating to traveling expenses of veterinary surgeons, see paragraph 214.—*Q. M. Manual, 1896, Par. 26.*

227. Laborers, teamsters, and employees of similar character, traveling under competent orders, will be entitled to such actual and necessary expenses of travel and subsistence as may be authorized by the chief of bureau which pays the accounts. Those in receipt of a ration under paragraph 1252 will not be allowed commutation therefor. If it be impracticable for them to carry rations in kind, rations will not be drawn for the period during which they are traveling.—*A. R., 731.*

228. None but the authorized items of traveling expenses of civilians will be allowed. They will in all cases be set forth in detail in each voucher for reimbursement supported by oath and, when practicable, by receipts.—*A. R., 732.*

229. Paymasters' clerks and the expert accountant of the Inspector-General's Department when traveling on duty will, when transportation in kind can not be furnished by the Quartermaster's Department, be reimbursed for cost of transportation paid by them, exclusive of parlor or sleeping car fares or transfers, and will receive in addition thereto for all travel, whether or not on transportation requests, four cents per mile for each mile necessarily traveled by them in the performance of duty—distance to be computed over the shortest usually traveled route.—*A. R., 733.*

230. Actual traveling expenses, as contemplated in the preceding paragraphs, are paid by the following departments, viz:

Pay Department.—To paymasters' clerks, the expert accountant of the Inspector-General's Department, civilians summoned as witnesses before, and authorized reporters of, military courts.

Ordnance Department.—To employees at arsenals and armories (cost of transportation included) from appropriations for the service of the Ordnance Department.

Engineer Department.—To employees on public works and fortifications (cost of transportation included) from appropriations made specifically for the work.

Quartermaster's Department.—To employees of the Quartermaster's and Subsistence departments, and other employees of the Army not above provided for.—*A. R., 734.*

231. When officers of the staff departments change station, the transfer of clerks or other employees to the new stations at the expense of the United States is prohibited, except in cases of urgent necessity, for which the sanction of the Secretary of War will first be obtained. The Pay Department is excepted from this regulation.—*A. R., 735.*

NOTE.—Traveling expenses of paymasters' clerks and the expert accountant of the Inspector-General will be paid by the Pay Department after July 1, 1898. Act approved March 15, 1898.

ARTIFICIAL LIMBS.

232. Every officer, enlisted man, or employee of the military forces of the United States who, in the line of duty or through disease contracted in service, shall have lost a limb or the use of a limb will receive once every three years an artificial limb or appliance, or commutation therefor if he shall so elect, under such regulations as the Surgeon-General of the Army shall prescribe. The money value allowed as commutation is, for a leg, $75; for an arm, foot, and apparatus for resection, $50.—*A. R., 1467.*

233. Necessary transportation, including sleeping-car accommodations, required for travel to place where artificial limbs may be fitted, will be furnished by the Quartermaster's Department, the cost to be refunded from any money appropriated for the purchase of artificial limbs.—*A. R., 1468.*

234. An officer who pays an account for transportation of persons to enable them to procure artificial limbs will, as soon as payment is made, forward the original account to the Quartermaster-General, with a letter of transmittal, in which he will state that the account is forwarded under the provisions of this paragraph, that it may be referred to the Surgeon-General for repayment to the Quartermaster's Department. The paying officer will take credit for the amount paid on his accounts for the month, and will note thereon the fact that the account was forwarded to the Quartermaster-General, on a specified date, for the purpose aforesaid.—*A. R., 1469.*

235. The Quartermaster-General, if he finds the account correct, will forward it to the Surgeon-General with request that the amount be paid to the depot quartermaster, Washington, D. C., and the Surgeon-General will cause the amount to be paid from the appropriation for artificial limbs. The depot quartermaster will deposit the money in the Treasury to the credit of the appropriation for army transportation, and in his account current will state from whom the money was received, and that it was a refundment to the Quartermaster's Department from the appropriation for artificial limbs of a sum paid by ——— ———, quartermaster, U. S. A., on voucher No. ——, for ——, 18—, for the transportation of a person en route to procure an artificial limb. He will also immediately notify the Auditor for the War Department of the receipt of the money (stating amount and from whom and when received and for what purpose) and where he has deposited the same, and that he will account for it in his account current for the month of ——, ——.—*A. R., 1470.*

236. On referring an account to the Surgeon-General for refundment the Quartermaster-General will notify the depot quartermaster of his action, giving the name of the quartermaster who made the payment, date and number of the voucher on which payment was made, and amount paid. He will state that the payment was for the transportation of a person en route to procure an artificial limb.—*A. R., 1471.*

PURCHASE OF PUBLIC ANIMALS.

237. Purchase of horses for the cavalry and artillery, for Indian scouts, and for such infantry as may be mounted, will be made by contract, after competition duly invited by the Quartermaster's Department and an inspection by such department—all under the direction and authority of the Secretary of War.—*A. R., 1038.*

238. The cavalry horse must be sound and well bred; gentle under the saddle; free from vicious habits; with free and prompt action at the walk, trot, and gallop; without blemish or defect; of a kind disposition; with easy mouth and gait, and otherwise to conform to the following description:

A gelding of uniform and hardy color; in good condition; from fifteen and one-fourth to sixteen hands high; weight not less than 950 nor more than 1,150 pounds; from four to eight years old; head and ears small; forehead broad; eyes large and prominent; vision perfect in every respect; shoulders long and sloping well back; chest full, broad, and deep; fore legs straight and standing well under; barrel large and increasing from girth toward flank; withers elevated; back short and straight; loins and haunches broad and muscular; hocks well bent and under the horse; pasterns slanting and feet small and sound.

Each horse will be subjected to a rigid inspection, and any animal that does not meet the above requirements in every respect must be rejected.

A horse under five years old should not be accepted unless a specially fine, well-developed animal.—*A. R., 1039.*

239. The artillery horse is required for quick draft purposes, and should move the carriage, ordinarily, by weight thrown into the collar rather than by muscular exertion.

The animal must be sound, without blemish or defect, well bred, of a kind disposition, and free from vicious habits; a square trotter; well broken to harness, and gentle under the saddle; with easy mouth and gait, and with free, prompt action at the walk, trot, and gallop; and otherwise to conform to the following description:

A gelding of uniform and hardy color; in good condition; from fifteen and one-fourth to sixteen hands high; weight of the lead horse not less than 1,050 pounds, and that of the wheel horse not more than 1,200 pounds; from five to eight years old; head and ears small; forehead broad; eyes large and prominent; vision perfect in every respect; chest full, broad, and deep; forelegs straight and standing well under; shoulders sufficiently broad to support the collar, but not too heavy; barrel large and increasing from girth toward flank; withers elevated; back short and straight; with broad, deep loins, short coupled with solid hind quarters; hocks well bent and under the horse; pasterns slanting and feet sound and in good order. Long-legged, loose-jointed, long-bodied, and narrow-chested horses, as well as those which are restive, vicious, or too free in harness, or which do not, upon rigid inspection, meet the above requirements in every respect, will be rejected.—*A. R., 1030.*

240. Mules purchased for the Army by the Quartermaster's Department should conform to the following conditions: They should be strong, stout, compact, sound, and kind; they should be free from defects in every particular, four to nine years old, 850 to 1,200 pounds in weight, fourteen to sixteen hands high and suitable in all respects for the transportation service of the Army. If for draft purposes, they will be well broken to harness; pack mules need not be broken, and may be not less than thirteen and a half hands high, if otherwise suitable.—*A. R., 1031.*

241. By direction of the Secretary of War, paragraph 1032 of the Regulations is amended to read as follows:

Public animals shall, upon the day received, be branded with the letters "U. S." on the left fore shoulder. Cavalry and artillery horses, assigned to organizations, will also be branded on the hoof of one fore foot, 1½ inches below the coronet, with the designation of the regiment and troop or battery. Branding irons will be supplied by the Quartermaster's Department of uniform size and design. Letters "U. S." to be 2 inches in height. Letters and numbers of hoof brands on the same line, to be three fourths of an inch high, the letter to precede the number, and blocked so as to penetrate the hoof one-sixteenth of an inch —*G. O., 62; A. G. O., 1897; amending A. R., 1032.*

242. A complete descriptive list of each animal will be made at the time of purchase, and will accompany him wherever he may be transferred.

A descriptive book of public animals will be kept with every troop of cavalry and

battery of light artillery, and with the records of every officer responsible for public animals. It will contain a description of every animal received and transferred, showing the kind, name, age, size, color, marks, brands, or other peculiarities of each; how and when acquired, and if disposed of in what manner; the name of its rider or driver, and the particular use to which applied.

When public animals are issued or transferred, the person in charge will be provided with full and accurate descriptive lists, which he will deliver to the receiving officer, by whom they will be entered in his descriptive book of public animals.

Public animals will be assigned to their riders or drivers, who will not exchange or surrender them to the use of any other person without the permission of the company commander, quartermaster, or other officer responsible.—*A. R., 1033–1036.*

243. Horses and mules inspected and condemned as unfit for service will be advertised for sale and disposed of within ten days from date of advertisement.

Civilian Employees.

244. In the staff corps and departments the employment of civilians will be regulated by the respective chiefs of bureaus under the direction of the Secretary of War. Those whose services are engaged with the intention or probability of retaining them for more than three months are classified as permanent employees. Their appointment, dismissal, promotion, or reduction will be made, under the supervision of the respective chiefs of bureaus, by the officers employing them, except as controlled by statute or the civil-service rules; but in selections for such employment preference will be given, as far as practicable, to applicants who have served meritoriously as enlisted men in the Army, and the appointments and promotions of all permanent employees, except mechanics, laborers, teamsters, and others of similar or kindred occupations, will be submitted for the approval or confirmation of the Secretary of War.—*A. R., 724.*

245. The clerks and messengers authorized by the act of Congres of August 6, 1894, will be employed and apportioned to the several headquarters and stations by the Secretary of War, and will not be ordered thence without his authority. All messenger service at the several department headquarters, except for staff officers not assigned to the department staff, and, as far as practicable, all clerical services thereat, will be peformed by this class of employees.—*A. R., 725.*

246. Department commanders will confine expenditures for civilian employees within the allotments for the purpose made under the direction of the Secretary of War.—*A. R., 726.*

247. Civil engineers, clerks, inspectors, storekeepers, packers, watchmen, messengers, teamsters, mechanics, and laborers will, as a rule, be engaged by the month, day, or piece, and paid at the end of each calendar month. They will be designated upon the rolls in the capacity in which employed and at the rates established. When discharged and not paid, certified statements will be given them.—*A. R., 727.*

248. Eight hours constitute a day's work for all mechanics and laborers employed by or on behalf of the United States, except in cases of emergency. This rule does not extend to engineers, firemen, seamen, watchmen, messengers, teamsters, and others, the nature of whose employment is peculiar, and whose services may be necessary at any or occasionally at all hours of the day.—*A. R., 728.*

249. The following is published for the information and guidance of all officers serving in the Quartermaster's Department:

Under the revision of the Civil Service Rules, approved by the President May 6, 1896, all employees of the Quartermaster's Department of the Army, except persons employed as laborers, have been classified and made subject to said rules. Therefore no appointments, promotions, reductions, or other changes in any classified position in the Quartermaster's Department of the Army will be made without first referring the matter to this office for the necessary action by the Secretary of War or the Civil Service Commission, as the case may require.

Should a vacancy occur in any classified position in the Quartermaster's Department, this office should be immediately notified thereof, and at the same time application made to the Quartermaster General for the filling of the same from the list of eligibles certified through the Civil Service Commission.

In the event of any vacancy occurring in a classified position which the public interests require shall be immediately filled, and which can not be so filled in time to meet the emergency by certification from the eligible registers, application should at once be made to this office. with recommendation for the temporary appointment of some capable and suitable person, giving his full name and legal residence, in order that the necessary steps may be taken in this office with a view to his appointment for ninety days, or until a regular appointment can be made through examination and certification by the Civil Service Commission, as provided for in section 13, Rule VIII, of the Civil Service Rules.

The President of the Civil Service Commission has advised the Department that, beginning with December 1, 1896, the commission will be prepared to make certifications to fill vacancies in all positions included within the classified executive civil service.—*Cir. Q. M. Gen'l., Dec. 8, 1896.*

250. Orders directing officers to visit Washington for the settlement of their accounts will be issued only by the Secretary of War.—*A. R., 71.*

251. Unless otherwise expressly authorized by statute, an application for the official opinion of the Judge-Advocate-General or of an officer of any Executive Department of the Government other than the War Department will be addressed to the Adjutant-General of the Army, and by him submitted to the Secretary of War. Abstract questions will not be presented.

252. The attention of the disbursing officers doing duty in the Quartermaster's Department is invited to the following extract from act of Congress approved July 31, 1894:

> Disbursing officers, or the head of any Executive Department, or other establishment not under any of the Executive Departments, may apply for and the Comptroller of the Treasury shall render his decision upon any question involving a payment to be made by them or under them, which decision, when rendered, shall govern the Auditor and Comptroller of the Treasury in passing upon the account containing said disbursement.

Hereafter, when it becomes necessary for a disbursing officer of the Quartermaster's Department to apply for a decision of the Comptroller of the Treasury under the above law, it is directed that the application setting forth the question submitted for decision be sent through the office of the Quartermaster-General.—*Cir. 2 Treasury, Apr. 6, 1895.*

Penalty Envelopes.

253. Official communications and other mailable matter relating exclusively to the public business will be transmitted through the mails free of postage if inclosed in the "Penalty envelope."—*A. R., 813.*

254. Envelopes for official mail matter for the bureaus of the War Department and Headquarters of the Army will have "War Department," the designation of headquarters, bureau, or office, "Official Business," printed in three or four lines, as may be required, in the upper left corner, and in the upper right corner the following: "Penalty for private use, $300." Envelopes for the use of the headquarters of a territorial department, for a post, station, armory, arsenal, depot, or school of instruction, will be of the same form, with the proper substitution for the designation of the bureau or office, and with the address when necessary. Envelopes required for the transmission of printed matter may also have printed thereon "Printed matter." Other printing or ruling on such envelopes at public expense is prohibited, unless printed at the Government Printing Office. For the official business of officers not embraced in the foregoing classes, and officers on the retired list, the heading "War Department," "Official Business," will be placed across the left end of the envelope, with the officer's official signature written immediately below it, and with the penalty clause in the upper right corner.—*A. R., 814.*

255. Packages of public property weighing not more than 4 pounds may be sent through the mails under cover of the penalty envelope. Penalty envelopes with return address may be furnished to any person from whom official information is desired, or for the return of official vouchers, but will not be furnished to merchants or other dealers to cover the transmission of public property.—*A. R., 815.*

256. The use of freight or express lines for transmitting official letters or packages that can be sent by mail is forbidden.—*A. R., 816.*

257. The penalty envelope will not be used for foreign correspondence.—*A. R., 817.*

258. By direction of the Secretary of War, the following letter regarding the misuse of the official envelope, is published for the information and guidance of all concerned:

OFFICE OF THE POSTMASTER-GENERAL,
Washington, D. C., February 18, 1897.

The honorable the SECRETARY OF WAR.

SIR: It has come to the knowledge of the Postmaster-General that subordinate officers in at least one of the Departments use the official envelope in corresponding with their attorneys in regard to their accounts with the Government, and that they furnish their attorneys official envelopes to cover the return of what they choose to call official papers to the officials interested. This is illegal, and I have to respectfully request you to call the attention of your subordinates to the following points:

1. An official of the Government has no right to use the official envelope to cover papers or correspondence with his attorney or other private citizen in regard to his accounts with the Government. And when it is known that packages, though addressed by the Departments to officials, are really intended for an attorney or other private citizen, such packages should not be sent free of postage.

2. An official has no right to furnish his attorney or other private citizen official envelopes to be used at his discretion or otherwise. The only exception to this rule is where an officer writes to a private party on official business, he may inclose with his letter an official envelope properly addressed to himself to cover the reply.

Very respectfully,

WM. L. WILSON,
Postmaster-General.

—*G. O., 8 A. G. O., 1897.*

TELEGRAPHING.

259. The telegraph will be used only in cases of urgent and imperative necessity in which the delay consequent upon transmission by mail would be prejudicial to the public interests.—*A. R., 1206.*

260. The prescribed telegraphic code will be accounted for on the post return and transferred upon change of post commanders. The post commander is required to retain the code in his custody, and is responsible for the key and its proper use. Department commanders from time to time, and particularly when post commanders are changed, will make use of the code.—*A. R., 1207.*

261. Accounts for telegrams on military business, prepared on the prescribed form in the name of the telegraph company rendering the service, and accompanied by the original telegrams, will be paid by the Quartermaster's Department, with the following exceptions:

1. Accounts for telegrams which pass over any of the lines constructed and operated along the bond-aided Pacific railroads.

2. Accounts for reimbursement of amounts paid by officers for telegraphic service, which will be prepared upon prescribed form.

3. Accounts for telegrams on public business of a confidential nature when, in the opinion of the officer receiving or sending them, it is improper that copies should accompany the accounts, or where copies can not be procured. When it is questionable whether the telegrams are on official business or that the telegraph should have been used, such accounts will be accompanied by full explanations from the officer who sends or receives the telegrams.

The accounts excepted in this paragraph will be forwarded to the Quartermaster-General for settlement.

In settling accounts for telegrams which pass over the lines of more than one company (bond aided excepted), payment may be made on the original telegram, to the initial company, for the entire service.—*A. R., 1208.*

262. Telegrams making application for leave of absence or extension of leave, or of inquiry whether leave has been granted, and the replies made thereto by telegraph, will not be sent or paid for as public dispatches.—*A. R., 1209.*

263. In framing telegrams all words not important to the sense will be omitted. The last name of the officer addressed, or his title, and the last name of the sender are generally sufficient.—*A. R., 1210.*

264. In counting the words of telegraphic messages the following rules will be observed: Names of cities and places, when used to designate such cities or places, and words properly connected by a hyphen, will be counted as one word. Numerals will be expressed in words, and will not be counted as hyphened words. Names of places and persons when given to things will be counted according to the number of distinct words in each. Names such as Van Vliet or St. Nicholas will be counted as one word. All words contained in an official telegram will be counted, including name and title of party addressed and of the sender, but excluding the name of the place from which sent, date, and the words "official business," which should appear on each telegram.—*A. R., 1211.*

265. No settlement will be made with the telegraph office to which a telegram is sent unless satisfactory proof be furnished that the office from which it was sent has neither made nor will make any charge for the service.—*A. R., 1212.*

266. In each territorial department a quartermaster will be assigned by the department commander to the duty of adjusting and settling telegraph accounts, under the instructions of the Quartermaster-General.—*A. R., 1213.*

267. Blank forms for official telegrams will be furnished by the Quartermaster-General for the use of all persons in the military service. When such forms are not used, the sender will prepay the message, and will be reimbursed as provided in paragraph 261.—*A. R., 1214.*

268. Nothing is required of officers sending telegrams beyond the delivery of the message to the company. The proper quartermaster will receive from telegraph companies their accounts, with proofs of service (which should be original telegrams whenever practicable), and will prepare and certify vouchers for the same and pay them, or forward them for settlement as is required in paragraph 261. Information desired by telegraph companies in regard to military business will be obtained from the Quartermaster's Department.—*A. R., 1215.*

269. When telegrams are sent "collect," by private individuals, the nature of the telegrams should govern the action of the disbursing quartermaster. If strictly on Government business, payment will be made by the United States.—*A. R., 1216.*

270. The rates of charges published for guidance in preparing telegraph accounts are those fixed by the Postmaster-General. Existing rates are published in General Order 38, Army General Order, 1894. The authority accepted by the Western Union Telegraph Company as determining whether words are properly connected by a hyphen is Webster's Dictionary.—*Q. M. Manual, 1896, par. 53.*

TELEPHONING.

271. Where telephoning is practicable, accounts for the same may be paid from the appropriation for the payment of telegraphic service.—*A. R., 1217.*

DESERTERS.

272. A reward of $10 will be paid to any civil officer having the proper authority for the apprehension and delivery to the proper military authorities at a military station (or at some convenient point as near thereto as can be agreed upon) of any deserter from the military service, except such as can claim exemption from trial under the statute of limitations. This reward will be paid by the Quartermaster's Department, and will be in full satisfaction of all expenses for arresting, keeping, and delivering the deserter. The payment will be reported to the commander of the company or detachment to which the deserter belongs.—*A. R., 124.*

273. When enlisted men are sent in pursuit of a deserter, the expenses necessarily incurred will be paid whether he be apprehended or not, and will be reported as in payment of rewards. Should a written order be issued for this duty and a transportation request be furnished the party in pursuit, the name, rank, company, and regiment of the deserter will be stated in the order and also noted on the request.—*A. R., 125.*

274. The cost of transporting a deserter and the guard to the station of the deserter's company or place of trial (paragraph 267), the reward (paragraph 264), and any expenses of pursuit (paragraph 265) being in most cases chargeable to the deserter, the quartermaster who furnishes the transportation will report the actual or probable cost thereof to the commander of the company or detachment to which the deserter belonged, and the officer who pays this account, the reward, or expenses of pursuit will furnish like notifications of the amounts paid.—*Q. M. Manual, 1896, par. 31.*

275. Rewards or expenses paid for apprehending a deserter, and the expenses incurred in transporting him from point of apprehension, delivery, or surrender to the station of his company or detachment or to the place of his trial, including the cost of transportation of the guard, will be set against his pay upon conviction of desertion by a court-martial or upon his restoration to duty without trial. A soldier convicted by a court-martial of absence without leave will be charged with the expense incurred in transporting him to his proper station. The transportation and subsistence of witnesses will not be charged against a deserter.—*A. R., 126.*

276. A reward of $10 will be paid by the Quartermaster's Department for the capture and delivery at any military post of an escaped general prisoner. This amount will be in full for all expenses incurred in capture and delivery. The payment will be reported to the commanding officer of the post from which the prisoner escaped, and this officer will inform the Adjutant-General of the Army of the date of escape and the date and place of capture.—*A. R., 128.*

Deceased Officers.

277. The remains of officers killed in action, or who die when on duty in the field or at military posts, or when traveling under orders, will be decently inclosed in coffins, and unless claimed by relatives or friends, will be transported by the Quartermaster's Department to the nearest military post or national cemetery for burial. The expense of transporting the remains is payable from the appropriation for Army transportation; other expenses of burial are limited to $75. If buried at the place of death, the fact will be reported to the Adjutant-General of the Army.—*A. R., 85.*

278. The remains of deceased soldiers will be decently inclosed in coffins and transported by the Quartermaster's Department to the nearest military post or national cemetery for burial, unless the commanding officer deem burial at the place of death to be proper, when a report of the fact will be made to the Adjutant-General of the Army. The expense of transporting the remains is payable from the appropriation for Army transportation; other expenses of burial are limited to $15 for noncommissioned officers and $10 for private soldiers.—*A. R., 162.*

279. The acting Secretary of War, under date of November 1, 1897, has decided that the provisions of paragraph 162, Army Regulations, which limits the amount to be expended for the burial of the remains of a noncommissioned officer to $15, and a private soldier to $10, is intended to provide means for burial of soldiers who die under such circumstances as to preclude the use of means provided at military posts, and is not intended as an allowance to the enlisted men; that when soldiers die at military posts where suitable coffins are on hand, and are not used, no expenditure will be made by the Quartermaster's Department for the supply of a coffin by the friends of the deceased soldier, or for the services of an undertaker.

Quartermasters at military posts will keep on hand a supply of coffins of assorted sizes, for use in the burial of deceased soldiers, and no expenditure will be incurred

by them for the interment of enlisted men who die thereat, except for the transportation of the remains to the nearest post or national cemetery when public transportation can not be used.—*Cir. Q. M. G. O., Nov. 10, 1897.*

Dishonorably Discharged Prisoners.

280. The appropriation acts for the Army authorize a donation of $5 and the issue of a suit of citizen's outer clothing, to cost not to exceed $10, on release from confinement, to each dishonorably discharged prisoner who has been confined under a court-martial sentence involving dishonorable discharge.

Vouchers in payment on this account will show the name, regiment, and company of the man and be accompanied by a certificate of the prison officer, giving the above information, and in addition a reference to the court-martial order and stating the fact of confinement and date of discharge.

Records.

281. The following books will be kept in the office of every quartermaster:

1. A cash book, in which will be entered, according to appropriations, all accounts received and disbursed, the date thereof, from whom received or to whom paid, and on what account.
2. A book of letters received, including a record of indorsements.
3. A press-copy book, in which all correspondence pertaining to the office, including estimates of funds and requisitions for quartermaster's supplies, will be copied and indexed.
4. A record book of barracks and quarters, kept as directed in A. R. 980.
5. A descriptive book of public animals, kept as directed in A. R. 1034.
6. A record of interments (in case of station at a post), kept as indicated in A. R., 498.
7. A press-copy book of stores and property shipped, in which all bills of lading issued will be copied.
8. A book of stores and property received, kept as provided in the directions therewith.—*A. R., 1218.*

282. The required books will be supplied by the Quartermaster-General. They will not be removed from the office except on its discontinuance, when they will be disposed of as directed in A. R. 800. Commanding officers and inspectors will see that they are neatly kept and contain complete and correct records of all matters which should be recorded therein. Commanding officers will also see that they are properly transferred.—*A. R., 1219.*

283. All letters received, and copies of all orders for the expenditure of money or property, will remain on file as part of the records of the office. When it is necessary to withdraw a letter for file with the officer's accounts, a duly certified copy will be made to replace it in the office file. Letters pertaining exclusively to the settlement of an officer's accounts belong to him and not to the office files.—*A. R., 1220.*

284. The following reports will be made and disposed of by quartermasters as indicated by the notes on the forms furnished by the Quartermaster-General:

1. Report of persons and articles employed and hired, to be rendered monthly, direct to the Quartermaster-General, within ten days after the expiration of the month. This report will contain a complete record of all services rendered the Quartermaster's Department during the month to which it pertains, to be reported on Form 1a.
2. Monthly report of all bills of lading and transportation requests issued, except those issued for transportation by conveyances owned or chartered by the United States.
3. Transfer list of persons and articles employed and hired.

4. Report of enlisted men employed on extra duty, rendered monthly, within ten days after the expiration of the month. A copy of the order placing an enlisted man on extra duty, or relieving him therefrom, will accompany the report for the month during which he was so detailed or relieved. The report will also show in the column of remarks the particular duty upon which each man was employed, and whether services were rendered on other than working days.

5. Statement of outstanding debts rendered monthly in time to reach the chief quartermaster of the department on the last day of the month to which it pertains.—*A. R., 1223.*

TYPEWRITING MACHINES.

285. I. To secure greater economy and efficiency in the use of typewriting machines in the Army, a suitable record will be kept by officers accountable for such machines showing the kind, number, and date of purchase or receipt of each machine; character of repairs made to each, with date and cost of same; date of inspection, condemnation, sale, or other disposition.

Operators of typewriting machines will be instructed as to the proper management and care of machines, and will be required to keep them perfectly clean and free from dust, properly adjusted, with as light carriage and key tension as is consistent with proper work, and use only a small quantity of the best oil.

In every requisition for the repair of a typewriting machine the repairs needed will be definitely stated by the officer under whose direction the machine is in use, with date of purchase or receipt of the machine; date, nature, and total cost of all previous repairs, and that the repairs required were not caused through lack of proper care on the part of the operator. This requisition and statement will be attached to the voucher.—*Circular 13, A. G. O., 1897.*

RECRUITING EXPENSES.

286. All absolutely necessary expenses for the subsistence, transportation, sheltering, and generally the maintenance of volunteers during the interval between their enrollment (enlistment) and their muster (or being sworn) into the service of the United States; also all incidental expenses connected therewith, such as the hire of offices, clerks, messengers, etc., for mustering officers, will be met by the Government of the United States from the proper appropriation at the disposal of the several staff departments of the Army. Certified vouchers for all expenditures herein authorized will be forwarded to the War Department for audit and payment. The vouchers should be certified by officers of the proper staff departments and approved by the mustering officers.—*G. O. 26, A. G. O., 1898.*

287. The following extract from the act of Congress approved March 15, 1898, exhibits the regular appropriations made for the Quartermaster's Department for the fiscal year 1899 and the purposes to which they are to be applied:

QUARTERMASTER'S DEPARTMENT.

REGULAR SUPPLIES.

Regular supplies of the Quartermaster's Department, including their care and protection, consisting of stoves and heating apparatus, required for heating offices, hospitals, barracks, and quarters, and recruiting stations; also ranges and stoves, and appliances for cooking and serving food, and repair and maintenance of such heating and cooking appliances; of fuel and lights for enlisted men, including recruits, guards, hospitals, storehouses, and offices, and for sale to officers; for post bakeries; for the necessary furniture, text-books, paper, and equipment for the post schools and libraries; for the tableware and mess furniture for kitchens and mess halls, each and all for the enlisted men, including recruits; of forage in kind for the horses,

mules, and oxen of the Quartermaster's Department at the several posts and stations and with the armies in the field, and for the horses of the several regiments of cavalry, the batteries of artillery, and such companies of infantry and scouts as may be mounted, and for the authorized number of officers' horses, including bedding for the animals; of straw for soldiers' bedding, and of stationery, including blank books for the Quartermaster's Department, certificates for discharged soldiers, blank forms for the Pay and Quartermaster's Departments, and for printing department orders and reports, one million eight hundred thousand dollars: *Provided*, That hereafter no part of the appropriations for the Quartermaster's Department shall be expended on printing unless the same shall be done by contract, after due notice and competition, except in such cases as the emergency will not admit of the giving notice for competition: *Provided further*, That after advertisement all supplies for the use of the various departments and posts of the Army and of the branches of the Army service shall hereafter be purchased where the same can be purchased the cheapest, in the markets of the United States, quality and cost of transportation and the interest of the Government considered, except that purchases may be made in open market, in the manner common among business men, when the aggregate amount required does not exceed two hundred dollars, but every such purchase shall be immediately reported to the Secretary of War.

INCIDENTAL EXPENSES.

288. Postage; cost of telegrams on official business received and sent by officers of the Army; extra pay to soldiers employed on extra duty, under the direction of the Quartermaster's Department, in the erection of barracks, quarters, and storehouses, in the construction of roads and other constant labor for periods of not less than ten days, and as clerks for post quartermasters at military posts, and for prison overseers at posts designated by the War Department for the confinement of general prisoners; for expenses of expresses to and from frontier posts and armies in the field, of escorts to paymasters and other disbursing officers, and to trains where military escorts can not be furnished; expenses of the interment of officers killed in action or who die when on duty in the field, or at military posts or on the frontiers, or when traveling under orders, and of noncommissioned officers and soldiers; authorized office furniture; hire of laborers in the Quartermaster's Department, including the hire of interpreters, spies, or guides for the Army; compensation of clerks and other employees to the officers of the Quartermaster's Department, and incidental expenses of recruiting; for the apprehension, securing, and delivering of deserters, and the expenses incident to their pursuit, and no greater sum than ten dollars for each deserter shall be paid to any officer or citizen for such services and expenses; for a donation of five dollars to each dishonorably discharged prisoner upon his release from confinement, under court-martial sentence, involving dishonorable discharge; for the following expenditures required for the several regiments of cavalry, the batteries of light artillery, and such companies of infantry and scouts as may be mounted, the authorized number of officers' horses, and for the trains, to wit: Hire of veterinary surgeons, purchase of medicines for horses and mules, picket ropes, blacksmith's tools and materials, horseshoes and blacksmith's tools for the cavalry service, and for the shoeing of horses and mules, and such additional expenditures as are necessary and authorized by law in the movements and operation of the Army and at military posts, and not expressly assigned to any other department, six hundred thousand dollars: *Provided*, That two hundred thousand dollars of the appropriation for incidental expenses, or so much thereof as shall be necessary, shall be set aside for the payment of enlisted men on extra duty at constant labor of not less than ten days in the Quartermaster's Department; but no such payment shall be made at any greater rate per day than is fixed by law for the class of persons employed at the work done therein.

HORSES FOR CAVALRY AND ARTILLERY.

289. For the purchase of horses for the cavalry and artillery, and for the Indian scouts, and for such infantry and members of the Hospital Corps in field campaigns as may be required to be mounted, and the expenses incident thereto, one hundred and thirty thousand dollars: *Provided*, That the number of horses purchased under this appropriation, added to the number on hand, shall not at any time exceed the number of enlisted men and Indian scouts in the mounted service, and that no part of this appropriation shall be paid out for horses not purchased by contract after competition duly invited by the Quartermaster's Department, and an inspection by such department, all under the direction and authority of the Secretary of War.

BARRACKS AND QUARTERS.

290. For barracks and quarters for troops, storehouses for the safe-keeping of military stores, for offices, recruiting stations, and for the hire of buildings and grounds for summer cantonments, and for temporary buildings at frontier stations, for the construction of temporary buildings and stables, and for repairing public buildings at established posts, including the extra-duty pay of enlisted men employed on the same, seven hundred and fifty thousand dollars: *Provided*, That no more than one million dollars of the sums appropriated by this act shall be paid out for the services of civilian employees in the Quartermaster's Department, including those heretofore paid out of the funds appropriated for regular supplies, incidental expenses, barracks and quarters, army transportation, clothing, camp and garrison equipage.

TRANSPORTATION OF THE ARMY AND ITS SUPPLIES.

291. Transportation of the Army, including baggage of the troops when moving either by land or water, and including also the transportation of recruits and recruiting parties heretofore paid from the appropriation for "Expenses of recruiting;" of supplies to the militia furnished by the War Department; of the necessary agents and employees; of clothing, camp, and garrison equipage, and other quartermaster stores, from army depots or places of purchase or delivery to the several posts and army depots, and from those depots to the troops in the field; of horse equipments and subsistence stores from the places of purchase, and from the places of delivery under contract to such places as the circumstances of the service may require them to be sent; of ordnance, ordnance stores, and small arms from the foundries and armories to the arsenals, fortifications, frontier posts, and army depots; freights, wharfage, tolls, and ferriages; the purchase and hire of draft and pack animals and harness, and the purchase and repair of wagons, carts, and drays, and of ships and other seagoing vessels and boats required for the transportation of supplies and for garrison purposes; for drayage and cartage at the several posts; hire of teamsters and other employees; extra duty pay of enlisted men driving teams, repairing means of transportion, and employed as train masters, and in opening roads and building wharves; transportation of funds of the Army; the expenses of sailing public transports on the various rivers, the Gulf of Mexico, and the Atlantic and Pacific oceans; for procuring water, and introducing the same to buildings, at such posts as from their situation require it to be brought from a distance, and for the disposal of sewage and drainage, and for constructing roads and wharves; for the payment of army transportation lawfully due such land-grant railroads as have not received aid in Government bonds (to be adjusted in accordance with the decisions of the Supreme Court in cases decided under such land-grant acts), but in no case shall more than fifty per centum of the full amount of service be paid, two million three hundred thousand dollars: *Provided*, That such compensation shall be computed upon the basis of the tariff or lower special rates for like transportation performed for the public at large, and shall be accepted as in full for all demands for such service: *Provided further*, That in expending the money appropriated by thi

act a railroad company which has not received aid in bonds of the United States, and which obtained a grant of public land to aid in the construction of its railroad on condition that such railroad should be a post route and military road, subject to the use of the United States for postal, military, naval, and other Government services, and also subject to such regulations as Congress may impose restricting the charge for such Government transportation, having claims against the United States for transportation of troops and munitions of war and military supplies and property over such aided railroads, shall be paid out of the moneys appropriated by the foregoing provision only on the basis of such rate for the transportation of such troops and munitions of war and military supplies and property as the Secretary of War shall deem just and reasonable under the foregoing provision, such rate not to exceed fifty per centum of the compensation for such Government transportation as shall at the time be charged to and paid by private parties to any such company for like and similar transportation; and the amount so fixed to be paid shall be accepted as in full for all demands for such service.

CONSTRUCTION AND REPAIR OF HOSPITALS.

292. For construction and repair of hospitals at military posts already established and occupied, including the extra-duty pay of enlisted men employed on the same, and including also all expenditures for construction and repairs required at the Army and Navy Hospital at Hot Springs, Arkansas, except quarters for the officers, ninety thousand dollars.

QUARTERS FOR HOSPITAL STEWARDS.

293. For construction of quarters for hospital stewards at military posts already established and occupied, including the extra-duty pay of enlisted men employed on the same, seven thousand dollars.

SHOOTING GALLERIES AND RANGES.

294. For shelter, shooting galleries, ranges for small-arms target practice, repairs, and expenses incident thereto, ten thousand dollars.

CLOTHING, AND CAMP AND GARRISON EQUIPAGE.

295. For cloth, woolens, materials, and for the manufacture of clothing for the Army, for issue and for sale at cost price according to the Army Regulations; for altering and fitting clothing and washing and cleaning, when necessary; for equipage, and for expenses of packing and handling, and similar necessaries; for a suit of citizen's outer clothing to cost not exceeding ten dollars, to be issued upon release from confinement to each prisoner who has been confined under a court-martial sentence involving dishonorable discharge, nine hundred and seventy-five thousand dollars.

BLANK FORMS.

296. The standard blank forms used in Army administration, with the notes and directions thereon, have the force and effect of Army Regulations. New forms or alterations will not be made without the authority of the Secretary of War, and the date on which a form or alteration was authorized will be printed on the form itself. All notes or directions on these blanks will, prior to their issue, be approved by the Secretary of War. These forms and lists of them will be furnished by the chiefs of the various bureaus and offices of the War Department. Requisitions therefor will call for them by number and name.—*A. R., 1552; see list of blank forms and accompanying instructions.*

297. The following are the forms prescribed for use in the preparation of estimates for funds and money accounts on account of disbursements of funds pertaining to the Quartermaster's Department.

298. In their preparation care should be observed that all requirements of the regulations and the printed headings on the face and notes on the back of the forms are carefully observed.

299. In cases where the officer making the papers has no press-copying machine, or none accessible, duplicates will be made, one copy being retained by the officer and the other forwarded to the proper officer, indicated on the back of the forms.

300. Money accounts forwarded to the Quartermaster-General will be accompanied by letters of transmittal enumerating papers inclosed and stating the number of inclosures.—*Q. M. Manual, 1896, par. 55.*

301. Every account current, abstract, and voucher of the money account should have expressed on its face, and noted on the back, the specific appropriation from which paid. On vouchers for the purchase of materials, the general purpose for which the expenditure is made should be briefly stated, such as: "For repair of means of transportation," "for repair of water supply," "for heating, cooking, etc.," "for lighting," etc., which will determine the proper appropriation to which it pertains.

302. *List of blanks and books supplied by Quartermaster's Department, United States Army.*

(See A. R., 1552, 1895.)

No.	Name of the blank form.
1	Report of Persons and Articles Hired.
1A	Report of Bills of Lading and Transportation Requests Issued.
2	List of Persons and Articles Transferred.
3	Roll of Enlisted Men on Extra Duty.
4	Invoice of Supplies Transferred for Transportion.
5	Receipt for Supplies Transferred for Transportation.
6	Account-Current.
7	Abstract of Funds (sales to officers).
8	Abstract of Purchases (A).
9	Report of Payments made on account of Emergency Purchases and Engagement of Services.
9½	Report of Payments made on account of Open-market Purchases.
10	Voucher to Abstract "A"—for Purchases.
11	Abstract of Expenditures (B).
12	Voucher to Abstract B—Receipt Roll.
13	Voucher to Abstract B (for services).
14	Voucher to Abstract B for Payment for Telegrams.
15	Voucher to Abstract B for Passenger Transportation.
16	Voucher to Abstract B for Tickets Furnished.
17	Transportation Requests (copy).
18	Voucher to Abstract B for Freight Transportation (railroad).
19	Voucher to Abstract B for Freight Transportation (water, wagon, etc.).
20	Voucher to Abstract B for Railroad Freight Transportation (land grant involved).
21	Voucher to Abstract B for Railroad Passenger Transportation (land grant involved).
22	Voucher to Abstract B for Payment of Reward for Apprehension of Deserters.
23	Voucher to Abstract B for Advertising.
24	Voucher to Abstract B for Job Printing (large and small).
25	Abstract for Transfer of Funds (C).
26	Voucher to Abstract C, Invoice of or Receipt for Funds.
27	Quarterly Returns of Quartermaster's Supplies (extra sheets).
28	Estimate of Funds (extra sheets).
29	Statement of Outstanding Debts.
30	Receipt for Private Funds, Paid for Fuel, Forage, Straw, etc.
31	Abstract of Articles Purchased (D) and (extra sheets).
32	Report of Progress of Public Buildings, etc.
33	Abstract of Articles Received from Officers (E) (extra sheets).
34	Voucher to Abstract E, Invoice of Supplies Transferred.
35	Abstract of Articles Received from Various Sources (F) (extra sheets).
36	Abstract of Fuel, Forage, Straw, etc., Issued and Sold to Officers (G).
37	Voucher to Abstract G for Sales to Officers of Fuel, Forage, Straw, etc.
38	Voucher to Abstract G, Requisition for Fuel, Forage, Straw, etc.
39	Voucher to Abstract G, Statement of Forage and Straw Issued to and Consumed by Public Animals.
40	Abstract of Stationery Issued (H).
41	Voucher to Abstract H, Requisition for Stationery.
42	Abstract of Articles Expended, Lost, Destroyed, and Sold (I) and (extra sheets).
43	Voucher to Abstract I, Monthly List of Quartermasters' Supplies Expended.
44	Voucher to Abstract I, List of Articles Lost or Destroyed.
45	Voucher to Abstract I, Account of Sales at Auction.
46	Abstract of Articles Transferred to Officers (K) (extra sheets).

302. *List of blanks and books supplied by Quartermaster's Department, United States Army*—Continued.

(See A. R., 1552, 1895.)

No.	Name of the blank form.
47	Voucher to Abstract K, Receipt for Quartermasters' Supplies.
48	Voucher to Abstract K, Special Requisition.
49	Statement of Purchases by Officers—Voucher to either Abstract G or I.
50	Abstract of Horse Medicines and Dressings Issued (L).
51	Voucher to Abstract L, Requisition for Horse Medicines and Dressings.
52	Annual Inspection of Public Buildings.
53	Estimates of Clothing and Equipage.
53½	Special Requisition for Clothing and Equipage.
54	Voucher to Abstract I, Sales of Clothing to Officers.
55	Certificate of Inventory to accompany Property Returns.
56	Voucher to Abstract I, Statement of Charges on Muster and Pay Rolls of Enlisted Men.
57	Consolidated Estimate of Clothing and Equipage.
58	Directions for Measuring Clothing (special sizes).
59	Voucher to Abstract A, Purchase of Fuel, Forage, and Straw from Indians.
60	Estimate of Quartermasters' Supplies (extra sheets).
61	Estimate of Lamps, Lanterns, Oils, etc.
62	Request for Special Authority to Advertise.
63	Request for General Authority to Advertise.
64	Descriptive List of Public Animals Transferred.
65	List of Clothing Issued to Enlisted Men, Abstract M.
66	Articles of Agreement (general).
67	Articles of Agreement, Clothing, Wagon, Harness, etc.
68	Articles of Agreement, Wagon Transportation.
69	Articles of Agreement, Steamboat Transportation.
70	Articles of Agreement, Charter Party, Ocean, and Lake Vessels.
71	Articles of Agreement, Charter Party, River Steamers, and Barges.
72	Articles of Agreement, Lease.
73	Abstract of Proposals.
74	General Proposals.
75	Circular Proposals.
76	Proposals for Printing, etc.
77	Oath Relating to Contract.
78	Bill of Lading, Rail, Original (extra sheets).
79	Bill of Lading, Rail, Duplicate (extra sheets).
80	Bill of Lading, Marine, Original (extra sheets).
81	Bill of Lading, Marine, Duplicate (extra sheets).
82	Bill of Lading, Wagon, Original (extra sheets).
83	Bill of Lading, Wagon, Duplicate (extra sheets).
84	Statement of Disbursements from Appropriation for National Cemeteries.
85	Monthly Report of National Cemeteries.
86	Schedule of Clothing and Materials required for issue to enlisted men (long and short).
87	Official Telegram.
95	Estimate of Tableware and Kitchen Utensils.
96	Articles of Agreement (construction).
96A	Construction Extra.
96B	General Instructions to Bidders.
97	Articles of Agreement for Printing, etc.
98	Certificate of Supplies transferred (large and small).
99	Memorandum Receipt for Supplies transferred (large and small).
	BONDS.
100	"A" Official Bond—for disbursing officers, when sureties are individuals.
100	"B" Official Bond—for disbursing officers, when surety is a corporation.
100	"C" Contractors' Bond (Supplies, etc.), when principal is an individual or a partnership and sureties are individuals.
100	"D" Contractors' Bond—(Supplies, etc.), when principal is an individual or a partnership and surety is a corporation.
100	"E" Contractors' Bond—(Supplies, etc.), when principal is a corporation and sureties are individuals.
100	"F" Contractors' Bond—(Supplies, etc.), when both principal and surety are corporations.
100	"G" Contractors' Bond—(Public Works) when principal is an individual or partnership and sureties are individuals.
100	"H" Contractors' Bond—(Public Works) when principal is an individual or a partnership and surety is a corporation.
100	"I" Contractors' Bond—(Public Works) when principal is a corporation and sureties are individuals.
100	"J" Contractors' Bond—(Public Works) when both principal and surety are corporations.
	MILITIA BLANKS.
88	Return of Clothing and Equipage.
89	Abstract of Articles Received.
90	Requisitions for Clothing, Equipage, and Quartermaster Supplies.
91	Abstract of Articles Lost, Expended, etc.
92	List of Articles Lost and Destroyed.
93	List of Supplies Expended.
94	Account of Sales at Auction.
101	Receipt Roll of Discharged Prisoners—Voucher to Abstract B.

BOOKS (QUARTERMASTERS').

(Required under par. 1218, A. R., 1895.)

Cash Book.
Letters Received and Index.
Press Copy Book for Letters Sent.
Descriptive Book of Public Animals.
Record Book of Barracks and Quarters at Post.
Record Book of Interments at Post.
Book of Supplies and Property Received.
Press-Copy Book of Supplies and Property Shipped.

BOOKS (POST, REGIMENTAL, AND COMPANY).

(Required by pars. 209, 243, and 264, A. R., 1895.)

Post Order Book.
Post Letters Received and Index.
Post Letters Sent and Index.
Post Council of Administration.

Regimental Order Book.
Regimental Letters Received and Index.
Regimental Letters Sent and Index.
Regimental Fund Book (three-quire blank book).

Company Order Book.
Company Letters Received and Index.
Company Letters Sent and Index.
Company Council (three-quire blank book).

Requisitions for blanks and books should be made separately.

Q. M. G. O., *January 1, 1896.*

303. Officers serving in the Quartermaster's Department will make monthly estimates for funds, unless otherwise authorized, and only for such amounts as are required for payment of accounts within the periods estimated for. Estimates will show in detail the amounts required to cover all authorized expenditures, and the purposes for which needed. Quartermasters will submit their estimates to their immediate commanding officers, who, after action thereon, will forward them to the adjutant-general of the department; he will refer them to the chief quartermaster who, after consideration and revision, will consolidate and submit them to the department commander for approval; thereafter the chief quartermaster will forward them to the Quartermaster-General. Quartermasters at general depots and independent posts will forward estimates of funds to the Quartermaster-General direct.

In the preparation of estimates of funds the entries will be made in accordance with the following, which is substituted for the form published in General Order, 55, Adjutant-General's Office, 1884:

MANUAL FOR THE QUARTERMASTER'S DEPARTMENT.

Estimate of funds required for the service of the Quartermaster's Department at ——— by ———, in the month of ———, 189—.

1. REGULAR SUPPLIES.	
Fuel (state the kind, quantity, price, and for what purposes; for officers No. ——: for troops No. ——; hospital fires, ——; guard fires, ——; workshops, etc.)	
Forage (state the kind, quantity, price, and for what number of animals, whether for officers, artillery, cavalry, or transportation)	
Straw (state quantity, price, how much for troops, for hospitals, for horses, etc.)	
Stationery (estimated quantities for troops; companies, number of; officers, number of; military courts, etc. Each to be stated separately)	
Hire of employees	

MANUAL FOR THE QUARTERMASTER'S DEPARTMENT—continued.

Estimate of funds required for the service of the Quartermaster's Department at ——— by ———, in the month of ———, 189 —Continued.

2. INCIDENTAL EXPENSES.	
Expenses of expresses	
Pay of extra-duty men (number and for what work)	
Interment of officers and soldiers	
Office furniture (kind, quantity, and price)	
Hire of laborers (number, rate of pay, and on what duty employed)	
Hire of interpreters, spies, and guides (number of each, rate of pay, where and by whose orders employed)	
Hire of clerks and agents (number of each, rate of pay, where employed)	
Reward for apprehension and delivery of deserters, and expenses of pursuit	
Hire of veterinary surgeons, for the Quartermaster's Department (number, rate of pay, and where employed)	
Horse and mule shoes and shoe nails (quantity of each, and cost)	
Horse medicines and veterinary instruments (for what number of animals)	
When other items pertaining to the appropriation for incidental expenses are required they must be stated in detail	
3. PURCHASE OF HORSES FOR CAVALRY AND ARTILLERY.	
Horses for ——— company, ——— regiment cavalry, at $———	
Horses for ——— company, ——— regiment artillery, at $———	
4. ARMY TRANSPORTATION.	
Of troops (estimated number, movement, and cost)	
Of stores (estimated quantity, from and to what points, and cost)	
Purchase of horses (number, price, and for what service)	
Purchase of mules (number, price, and for what service)	
Hire of train masters, teamsters, etc. (number, for what service, and rate of compensation)	
Extra duty (pay of enlisted men driving teams, repairing means of transportation, etc.)	
Water supply, plumbing, etc	
Hire of mechanics in making and repairing wagons, ambulances, harness, etc. (number, class, and rate of compensation)	
Wharfage, tolls, and ferriage (amount for each)	
Leather, iron, and other materials for transportation service (amount of each)	
Purchase of wagons (number, price, and for what service required)	
Purchase of harness (kind, quantity, price, and for what service)	
Hire and charter of vessels	
Any other items on account of army transportation that are required, stated in detail	
5. BARRACKS AND QUARTERS.	
Rent of officers' quarters (state the number of officers, rank, regiment, or corps, and the rate)	
Rent of storehouses (number, rate, and for what purpose occupied)	
Rent of offices (number, rate, and by whom occupied)	
Construction of barracks, quarters, and storehouses (state where and by what authority erected, and for what purpose	
Materials for buildings (kind and quantity, and where and for what buildings required)	
Repairs of public buildings at established posts (nature of repairs, and cost in detail)	
Hire of mechanics and laborers on buildings (number, class, compensation, and where to be employed)	
6. CONSTRUCTION AND REPAIR OF HOSPITALS.	
Purchase of materials	
Extra-duty pay	
Construction or repairs under contract	
7. QUARTERS FOR HOSPITAL STEWARDS.	
Purchase of materials	
Extra-duty pay	
Construction or repairs under contract	

MANUAL FOR THE QUARTERMASTER'S DEPARTMENT—continued.

Estimate of funds required for the service of the Quartermaster's Department at ——— by ———, in the month of ———, 189 —Continued.

8. SHOOTING GALLERIES AND RANGES.	
Purchase of materials for construction or repairs	
9. CLOTHING AND CAMP AND GARRISON EQUIPAGE.	
Purchase of materials	
Manufacture of clothing and equipage	
Hire of employees and workmen	
Purchase of civilian clothing for discharged military prisoners	
10. PAY OF SUPERINTENDENTS OF NATIONAL CEMETERIES.	
At ———	
11. NATIONAL CEMETERIES.	
At ———	
Total	
Deduct actual or probable balance on hand	
Amount required	

Station ———.

A—— B——,
Quartermaster.

Date ———.

Approved:

—— ——,
Commanding.

—*Q. M. Manual, 1896, Par. 60.*

FORM NO. 28.

ESTIMATE OF FUNDS REQUIRED
BY

.....

.....

at .....

in the month of .....; 189

The original copy of the estimate made for a post to be sent to the officer who advances the funds, a press copy being retained at the post. When made by chief quartermasters, depot quartermasters, and from independent posts, the original copy should be sent direct to the Quartermaster-General, a press copy being retained for office file.

When officers do not require funds on account of any of the general heads of appropriations named in G. O. 55, A. G. O., of 1894, prescribing the form of estimates of funds, or items specified under said heads, they will omit such headings or items from the estimates transmitted. If funds are required for items not specified in the form referred to, such items will be set forth in detail, and under the proper heads of appropriations.

Estimates of funds should call for only such sums as it is believed will cover payment properly due in the period for which made, and the date of authority for expenditure, also the bookmark, should be plainly stated in each case.

Extra sheets to this form will be supplied if required.

304. Upon the receipt of funds by an officer, for disbursement or otherwise, they should be taken up and accounted for by appropriations in the credit column, showing the source from which received, whether by draft from the Treasury, or from another officer, or from sales to officers, or from refundments, giving date of receipt.

Sales at auction should be taken up as miscellaneous receipts; a heading should be written in the blank space on the account current for the purpose.

All expenditures and transfers should be entered in the debtor column and on the proper abstracts, as indicated on the form, and a separate entry made of deposits under the same head under which the funds are taken up.—*See A. R., 626–630.*

FORM No. 6.
(Authorized August 12, 1896.)

ACCOUNT CURRENT

For the month of ....., 189

.....

..... Quartermaster .....

To be made in duplicate; one copy, accompanied by abstracts and vouchers, will be forwarded to the Quartermaster-General, and the other retained by the officer (A. R., 626.)

The account, with abstracts and vouchers complete, will be deposited in the post-office, addressed to the Quartermaster-General of the Army, on or before the 10th day of each month (A. R., 627).

Receipts of money must state distinctly from what source the funds were derived. If received on account of correction of overpayments, it should be stated by whom and to whom the overpayments were made, and on what vouchers. All moneys received from sales should be deposited at once in the nearest U. S. depository to the credit of the Treasurer of the United States. The original certificate of deposit to be forwarded at once to the Secretary of the Treasury by the depositary and the duplicate retained by the officer.

The accounts of disbursing officers of the Quartermaster's Department are kept in the office of the Auditor for the War Department by fiscal years, therefore no account current should contain mixed accounts, and no item should be entered thereon unless it pertains to the fiscal year to which the funds are chargeable, and *all accounts current, abstracts, and vouchers, including transfers on "C" and refundments*, should have noted in red ink on the face, as well as indorsed in the brief on the back, the fiscal year to which the funds pertain. (See A. R., 619 and 620, 1896.)

[Size, 10½"x16".]

305. The following forms, 25 and 26, are used in the transfer and receipt of funds from one officer to another, whether for disbursement or transfer of balances, on being relieved from duty at a station by another officer.—*See A. R., 594–595.*

FORM No. 25.

ABSTRACT C.

ABSTRACT OF TRANSFERS
MADE TO OFFICERS BY

.....

.....Quartermaster.....

DURING THE MONTH OF

....., 189

$.....

The original copy of this Form to be forwarded with the Account Current to the Quartermaster-General within ten days after the end of the month; a press copy to be retained by the officer.

TRANSFERS.

306. Public funds will, in general, be transferred as follows: The officer making the transfer will draw his check directing the depositary to place a stated amount to the official credit of the officer named therein. The check will be sent to the depositary and not to the officer in whose favor it is drawn. If it is necessary that the officer to whom the funds are transferred shall receive them without delay, the transferring officer may draw his check and transmit the same direct to the officer requiring them. In either case, invoices of the funds transferred are sent to the receiving officer.—*A. R., 594.*

Funds will not be transferred from one appropriation for the use of another, by borrowing or otherwise.—*A. R., 595.*

FORM No. 26.

Voucher No..... Abstract C.

.....FUNDS

TRANSFERRED TO

.....

.....

BY

.....

.....Quartermaster .....

on the.....day of 18

$.....

CHECK.

No.....

Date .....

Amount.....

Depository.....

To be in duplicate: one copy to be retained by the officer making the transfer, the other copy to be sent to the Quartermaster-General with Abstract C.

Officers transferring funds will furnish the receiving officer an invoice on this form.

[This form will be used for Invoice and Receipt.]

(Size, 8x10¼ inches.)

307. Officers may purchase from the Quartermaster's Department the fuel actually needed for their own use. For the quantity allowed them in the table contained in paragraph 1006, they will pay at the rate of $3 per cord for standard oak wood, or the equivalent thereof in other kinds of fuel as determined by the Quartermaster-General. For any additional quantity they shall pay the contract price, or $3 per cord if the contract price is less than $3. Officers on the retired list, officers on sick leave or under sentence of suspension from duty on reduced pay when absent from their proper stations, are not entitled to this privilege.—*A. R., 998.*

Officers of the Army may buy from the Quartermaster's Department, at contract prices, such moderate quantity of mineral oil, lamps, wicks, and chimneys as they may need in the rooms occupied by themselves and families. This privilege is limited to the lamps, oils, wicks, and chimneys of like patterns, kinds, and qualities as those provided for troops.—*A. R., 1020.*

SALES TO OFFICERS ON THE RETIRED LIST.

The provisions of paragraph 1020 of the Regulations, respecting sales to officers, by the Quartermaster's Department, of oil, lamps, wicks, and chimneys, are construed to apply to retired officers of the Army.—*Decision Sec. War, Mar. 3, 1898—69805, A. G. O., 1898; Cir. 5, A. G. O., 1898; A. R., 998-1020.*

FORM No. 7.

ABSTRACT OF FUNDS

RECEIVED FROM

SALES TO OFFICERS OF THE U. S. ARMY,

DURING THE

Month of.....189

BY

.....

.....Quartermaster .....U. S. A.

AT

.....

The original copy of this Form to be forwarded to the Quartermaster-General with the money accounts within 10 days after the end of the month; a press copy to be retained by the officer.

No vouchers accompany this Abstract; they are filed with the Return of Quartermaster Supplies.

308. This form (9) is used in reporting open market purchases exceeding $200, and services not personal.—*See A. R., 569.*

FORM NO. 9.

(Authorized December 23, 1897.)

REPORT

OF

PAYMENTS MADE ON ACCOUNT OF EMERGENCY PURCHASES OF SUPPLIES AND ENGAGEMENTS OF SERVICES

DURING THE MONTH OF

....., 189

BY

.....

QUARTERMASTER AT

.....

The original copy of this form to be forwarded to the Quartermaster-General with the money accounts for the month in which payment is made, a press copy to be retained by the officer.

(Size, 8 x 14 inches.)

GENERAL.

1. Open market purchases are purchases made without advertising from ten to thirty or more days, as required by A. R. 520. All purchases of supplies which do not exceed $200 may be made without advertising, when it would be a *disadvantage to the Government* to advertise; and so also may all purchases of supplies when the purchase exceeds $200, and *all* expenditures for services not personal, whenever circumstances *compel* such purchase or expenditure to be made before there is time to advertise, or when, for some reason, it is impracticable or impossible to advertise.

2. With the exception of personal services as defined by A. R. 518, report will be made to the Secretary of War of *all* open market expenditures; those exceeding $200 for *supplies*, and *all* those for services not personal (emergency purchases), on Form 9, stating the method of purchase and the circumstances or thing that made it absolutely NECESSARY to purchase in open market; those not exceeding $200 for *supplies* on Form 9½, stating the method of purchase and the circumstances or condition of things that made it more *advantageous* to purchase in open market than by advertising.

SPECIAL.

1. A. R. 566, 1895, prescribes a method of purchase, but carries no allotment of funds for payment. If payment is made from funds allotted, reference will be made to the file number of the letter of authority; if no allotment covering the expenditure has been made, that fact will be stated. The appropriation to which a payment is properly chargeable will be plainly indicated.

2. The report should show for what post an expenditure is made.

309. This form (9½) is used in reporting vouchers in payment on account of open-market purchases not exceeding $200.—*See. A. R. 569.*

FORM NO. 9½.
(Authorized December 23, 1897.)

REPORT

OF

PAYMENTS MADE ON ACCOUNT OF OPEN-MARKET PURCHASES

DURING THE MONTH OF

....., 189

BY

.....

QUARTERMASTER AT

....

The original copy of this form to be forwarded to the Quartermaster-General with the money accounts for the month in which payment is made, a press copy to be retained by the officer.

(Size, 8 x 14 inches.)

GENERAL.

1. Open-market purchases are purchases made without advertising from ten to thirty or more days, as required by A. R. 520. All purchases of supplies which do not exceed $200 may be made without advertising, when it would be a *disadvantage to the Government* to advertise; and so also may all purchases of supplies when the purchase exceeds $200, and *all* expenditures for services not personal, whenever circumstances *compel* such purchase or expenditure to be made before there is time to advertise, or when, for some reason, it is impracticable or impossible to advertise.

2. With the exception of personal services, as defined by A. R. 518, report will be made to the Secretary of War of *all* open-market expenditures; those exceeding $200 for *supplies*, and *all* those for services not personal (emergency purchases), on Form 9, stating the method of purchase and the circumstances or thing that made it absolutely NECESSARY to purchase in open market; those not exceeding $200 for *supplies* on Form 9½, stating the method of purchase and the circumstances or condition of things that made it more *advantageous* to purchase in open market than by advertising.

SPECIAL.

1. A. R. 566, 1895, prescribes a method of purchase, but carries no allotment of funds for payment. If payment is made from funds allotted, reference will be made to the file number of the letter of authority; if no allotment covering the expenditure has been made, that fact will be stated. The appropriation to which a payment is properly chargeable will be plainly indicated.

2. The report should show for what post an expenditure is made.

310. Purchase vouchers, Form 10, are entered on this abstract, care being taken to enter the expenditures under the proper heads of appropriation, and the vouchers entered on Abstract D (Form 31), to Return of Quartermaster Supplies (Form 27), which abstract must be forwarded monthly, with the money account.—*See note on Form 31.*

FORM No. 8.
(Authorized August 12, 1896.)

ABSTRACT A.

ABSTRACT OF PURCHASES

PAID FOR AT

.....

IN THE MONTH OF

....., 189

BY

.....

.....Quartermaster.....

$.....

The original copy of this Form to be forwarded with the Account Current to the Quartermaster-General; a press copy to be retained by the officer.

This abstract is supported by vouchers (Form 10) and embraces all articles paid for in the month, whether purchased within or prior to the month.

[Size, 10½"x16".]

311. All purchases are stated on this form. Care should be observed to conform to all the requirements indicated on its face, and the notes on the back.

FORM No. 10.
(Authorized January 8, 1897.)

Voucher No....., Abstract A.

....., 189

.....

Dollars.....Ths

Paid....., 189

CHECK:

No.....

Date.....

Amount, $.....

Depository.....

To the order of.....

.....

To be made in duplicate: one copy to be retained by the officer, one to be forwarded to the Quartermaster-General with Abstract A.

Vouchers for purchases will show on their face the mode of purchase or agreement, *i. e.*:

1. Under contract dated....., 189
2. Under public notice dated....., 189
3. Under oral agreement without advertising. (See A. R., 650, 1885.)

The authority for making a purchase and a statement of the object and necessity for the same must accompany the voucher. If such authority has already been filed, it should be referred to in all subsequent vouchers for purchasers under it.

When purchases are made under an accepted bid after public notice, a copy of the notice, the accepted bid, and a copy of the letter accepting the bid, must be filed with the voucher, and a reference made thereto on subsequent vouchers for purchases made under the accepted bid. (See A. R., 633, 1885.)

No reference should be made to any agreement not in writing and not transmitted to the Quartermaster-General's Office for file.

(Size, 8x10½ inches.)

312. All vouchers to Abstract B, are entered on the following form (11), and being for services, or of the character of services, must be reported, as indicated in the certificate to the vouchers, on the following forms:

Services of employees and services other than personal, rents, etc., on Form 1. Railroad accounts and all accounts for service for which bills of lading and transportation requests are issued, on Form 1A. Extra duty service on Form 3.

FORM No. 11.

ABSTRACT B.

ABSTRACT OF EXPENDITURES

DURING THE MONTH OF .....

....., 189

BY .....

..... Quartermaster .....

AT .....

.....

$.....

The original copy of this form to be forwarded with the Account-Current to the Quartermaster-General within ten days after the end of the month; a press copy to be retained by the officer.

This abstract contains all payments in the Account-Current except purchases (Abstract A) and transfers of funds (Abstract C).

313. This form (No. 12) should be used in all cases where there are a number of civilian employees hired by the month or day, to be reported on Form 1. Also for services of enlisted men on extra duty in the Quartermaster's Department to be reported on Form 3. In case of service of a single individual Form 13 may be used.

FORM No. 12.

Voucher No. ..... Abstract B.

....., 189

RECEIPT ROLL

..... MEN

PAID BY .....

.....

..... Quartermaster .....

U. S. Army,

In the month of ....., 189

CHECK.

No. .....

Date .....

Amount, $.....

Depository .....

To be made in duplicate: one copy retained by officer, one transmitted to the Quartermaster-General, with Abstract B, within ten days after the end of the month. Civilians and extra-duty men (soldiers) should be paid on separate rolls.

(Size, 10½x16 inches.)

314. This form (No. 13) is to be used in stating all other accounts for services not provided for by regulations as shown by the succeeding pages of the Manual.

FORM No. 13.
(Authorized August 12, 1898.)

Voucher No....., Abstract B.

....., 189

.....

Dollars.....100

Paid ....., 189

CHECK.

No.....

Date.....

Amount, $.....

Depository.....

To the order of.....

.....

To be in duplicate: one copy to be retained by the officer, the other to be forwarded to the Quartermaster-General with Abstract B.

This form is used for payment of services not entered on the receipt rolls, for rent of buildings, and for other miscellaneous disbursements.

When a man is discharged without being paid, his account will be stated on this form, certified, and given to him. (A. R., 650, 1895.)

Vouchers for services, other than personal, will show on their face the mode of engagement, *i. e.*:

1. Under contract dated....., 189
2. Under public notice dated....., 189
3. Under oral agreement without advertising.

(See A. R., 636, 1895.)

The authority for engaging a service, a statement of the object and the necessity for the same, must accompany each voucher. If such authority has already been filed, it should be referred to in subsequent vouchers for services rendered under it.

When services other than personal are engaged under an accepted bid after public notice, a copy of the notice, the accepted bid, and a copy of the letter accepting the bid, must be filed with the voucher, and a reference made thereto on subsequent vouchers for services performed under the accepted bid. (See A. R., 633, 1895.)

No reference should be made to any agreement not in writing and not transmitted to the Quartermaster-General's Office for file.

(Size, 8x10½ inches.)

315. This form (No. 14) is for stating accounts in payment for telegrams. For the regulations covering telegraphing, see A. R., 1206–1216.

FORM No. 14.

Voucher No .....Abstract B.

....., 189 .

.....

.....

Dollars.....100

Paid ....., 189..

CHECK.

No.....

Date.....

Amount, $.....

Depository.....

To the order of.....

.....

To be in duplicate when paid by a disbursing officer: one copy to be retained by the officer, the other to be forwarded to the Quartermaster-General with Abstract B. When forwarded for settlement by the Treasury, one copy only is required.

This form is used for payment of telegrams sent on official business, and in the preparation of accounts for transmittal to the Quartermaster-General's Office to be settled by the Treasury, including claims for reimbursement.

Originals of telegrams should accompany this voucher (see A. R., 1208 to 1216).

In paying for telephone service (see A. R., 1217, 1895) Form 13 should be used.

(Size, 8x14 inches.)

316. This form (No. 15) is used for stating accounts in payment for passenger transportation by railroad, water, and stage. No land grant involved.

For regulations concerning passenger transportation, see A. R., 1080–1106.

FORM NO. 15.

No.....Abstract B.....189

.....

Dollars.....100

Paid.....of.....189

CHECK.

No.....

Date.....

Amount, $.....

Depository.....

To the order of.....

[To be in duplicate: one copy to be retained by the officer, the other to be forwarded to the Quartermaster-General with Abstract B.

Original subvouchers to accompany the one sent to the Quartermaster-General. When these subvouchers are the regular transportation requests the number of the subvouchers to be entered in the second column is the running number printed on the requests.]

(Size, 8x14 inches.)

317. This form (No. 16) is used in payments to railroads—for water and stage transportation—for tickets furnished.

(This form is seldom used.)

FORM NO. 16.

Voucher No.....Abstract B.

.....18

.....

.....

Dollars.....100

Paid.....of.....18

CHECK.

No.....

Date.....

Amount.....

Depository.....

To the order of.....

To be made in duplicate; one copy to be retained by the officer, the other to be forwarded to the Quartermaster-General with Abstract B.

TRANSPORTATION REQUESTS.

318. Books of blank transportation requests will be provided by the Quartermaster-General. They will be furnished to quartermasters, who will receipt and account for them. Requests issued will be reported on the prescribed form. The numbers of all requests received, issued, canceled, etc., will be specified in the proper abstracts, and all canceled requests will accompany voucher to Abstract I.—*A. R., 1103.*

An officer relieved from duty in the Quartermaster's Department or transferred to another station will turn over to his successor all blank requests in his possession, unless otherwise directed, taking a receipt therefor, which will show the blank requests turned over and their numbers.—*A. R., 1104.*

Blank requests will not be removed from the military department to which they have been furnished, nor will they be transferred to officers who are not authorized to receive them. If lost or stolen, a report, giving numbers and series of those missing and circumstances attending loss, will be made at once to the chief quartermaster of the department and the Quartermaster-General, and the former will notify the transportation lines in his department and vicinity not to honor them.—*A. R., 1105.*

The stub of the request, containing its substance, and showing by what authority and for what purpose issued, will be preserved as part of the permanent record of the post or office from which the issue was made.—*A. R., 1103–1106.*

For the regulations concerning transportation requests see A. R., 1085 to 1106, inclusive.

319.

(Subvoucher to Forms 15 and 21—Abstract B.)

FORM NO. 17.—AUTHORIZED AUGUST 13, 1896.

NOT TRANSFERABLE, GOOD ONLY FOR.....DAYS. M. NO.....

QUARTERMASTER'S DEPARTMENT,
U. S. Army.
REQUEST FOR TRANSPORTATION.
Not Valid Until Countersigned by the Issuing Officer.

....., 189

The.....

Will please transport.....

.....pounds extra baggage,

Company....., Regiment.....

From..... to.....

Via.....

En route from.....to.....

on continuous journey via.....

Issued on authority of.....

Nature of journey.....

.....

Signature of Issuing Officer—

R. N. BATCHELDER,
Quartermaster-General U. S. Army.

.....
Quartermaster, U. S. A.

Remarks: .....

.....

☞ The holder of this request, or the officer in charge of troops, is required to fill the receipt below before signing, stating the exact number of men transported, and the places from and to which transportation has been furnished. The receipt should be filled up in ink, if practicable, and if the person receipting can not write his name, there should be a witness to his mark. Names and places should be written in full, and if the transportation is furnished by other than passenger train or passenger car, the fact should be stated.

....., 189

I certify, on honor, that the .....

has furnished transportation for.....

.....pounds extra baggage,

from .....to.....

in compliance with the above request.

Sign here.....

Read instructions on back of this request.

INSTRUCTIONS FOR GUIDANCE OF PERSONS HOLDING THIS REQUEST AND FOR RAILROAD COMPANIES AND OTHERS CONCERNED.

1st. This request must be exchanged for travel tickets at office of the line upon which it is drawn.
2d. Settlement for the service to be made on the basis of the division among the roads interested of the through limited rate for entire journey.
3d. No alterations will be made on face of this request except by the issuing officer, who must explain any made by him.
4th. The class of transportation to be furnished must be shown and routing inserted (initials of lines) from point of departure to ultimate destination in space provided on face of this request.
5th. This request should be presented to.....
quartermaster at....., for proper settlement.

320. This form (No. 18) is used in stating accounts for all kinds of freight turned over to the Quartermaster's Department for transportation by railroad.

For regulations on this subject see A. R., 1123–1160.

FORM No. 18.
(Authorized July 14, 1898.)

No....., Abstract B, ...189

.....

Dollars.....

Paid.....of....., 189

CHECK.

No.....

Date.....

Amount, $.....

Depository.....

To the order of.....

To be in duplicate; one copy to be retained by the officer, the other, with all subvouchers, to be sent to the Quartermaster-General with Abstract B. The subvouchers are ordinarily the bills of lading.

See A. R. 1159–1160, 1165.

321. Form 19 is used in stating accounts in payment of transportation of freight by water, wagon, etc.

FORM No. 19.

No....., Abstract B, ...189

.....

Dollars.....

Paid.....of....., 189

CHECK.

No.....

Date.....

Amount, $.....

Depository.....

To the order of.....

To be in duplicate: one copy to be retained by the officer, the other, with all subvouchers, to be sent to the Quartermaster-General with Abstract B. The subvouchers are ordinarily the bills of lading.

(Size, 8x14 inches.)

322. Form 20 is used in stating accounts in payment for railroad freight transportation in which land grant is involved.—*See A. R., 1161-1162.*

FORM No. 20.
(Authorized May 23, 1896.)

FREIGHT ACCOUNT,

No....., Abstract B, ..., 189

.....

.....

Dollars.....

Paid..... of....., 189

CHECK.

No.....

Date.....

Amount, $.....

Depository.....

To the order of.....

[To be in duplicate: one copy to be retained by the officer, the other, with all subvouchers, to be sent to the Quartermaster-General with Abstract B. The subvouchers are ordinarily the bills of lading. The requirements of A. R. 1159—1895 will be carefully observed.]

[Size, 10½x16 inches.]

323. Form 21 is used in stating accounts for transportation of passengers in which land grant is involved.—*See A. R., 1161-1192.*

[No. 21.]

PASSENGER ACCOUNT,

No....., Abstract B, ..., 189

.....

.....

Dollars..... 100

Paid..... of....., 189

CHECK.

No.....

Date.....

Amount, $.....

Depository.....

To the order of.....

[To be in duplicate: one copy to be retained by the officer, the other to be forwarded to the Quartermaster-General with Abstract B.

Original subvouchers to accompany the one sent to the Quartermaster-General. When these subvouchers are the regular Transportation Requests the number of the subvouchers to be entered in the second column is the running number printed on the requests. The requirements of A. R. 1159 of 1895 will be carefully observed.]

(Size, 10½x16 inches.)

324. Form 22 is used in stating accounts in payment of reward for apprehension of deserters.—*See A. R. 124–126.*

FORM No. 22.

Voucher No....., Abstract B.

....., 189

.....

.....

Dollars.....

Paid.....of.....189

VOUCHER FOR PAYMENT OF REWARD FOR APPREHENSION OF DESERTER.

CHECK.

No.....

Date.....

Amount, $.....

Depository.....

To the order of.....

To be made in duplicate; one copy to be retained by officer, the other to be sent to the Quartermaster-General with Abstract B.

The payment will be reported to the commander of the company or detachment to which the deserter belongs (A. R. 124, 1895).

325. Form 23 is used in stating accounts in payment for advertising.—*See A. R. 500 to 509, inclusive.*

FORM NO. 23.

(Authorized February 5, 1897.)

Voucher No....., Abstract B.

....., 189

.....

.....

Dollars.....

Paid.....of....., 189

VOUCHER FOR ADVERTISING.

CHECK.

No.....

Date.....

Amount, $.....

Depository.....

To the order of.....

To be in duplicate: both copies to be sent to the chief clerk of the War Department for action of the Secretary of War before payment.

After payment, one copy to be retained by the officer and the other sent to the Quartermaster-General with Abstract B.

See Article LIV, page 70, and following Army Regulations, 1895.

The proper copy of authority should be filed out on last fold hereof.

326. Form 24 is used for stating accounts in payment for job printing.—*See A. R., 510–513.*

FORM NO. 24.
(Large.)

JOB PRINTING.

ACCOUNT IN FAVOR OF

.....

$.....

WAR DEPARTMENT,

$..... ....., 189

Approved for .....

.....100 dollars,

and ordered to be paid.

By order of the Secretary of War:

.....
Chief Clerk.

REGULAR SUPPLIES.

Fiscal year ending June 30, 189

Voucher No ....., Abstract B.

....., 189

.....

Dollars.....100

Paid ....., 189

CHECK.

No.....

Date....., 189

Amount, $.....

Depository .....

To the order of.....

327. For instructions as to the manner of preparation and issue of Bills of Lading see A. R., 1133 to 1162, paragraphs 191 to 221, this volume, and the requirements of the notes on the form should be carefully observed.

The originals of all Bills of Lading are forwarded with the Money Account, the duplicates to be retained by the officer.

FORM NO. 78.
(Authorized July 13, 1897.)

No.....

QUARTERMASTER'S DEPARTMENT,
U. S. A.

BILL OF LADING

FOR

PUBLIC PROPERTY.

RAIL.

Forwarded from .....

To .....

....., 189

ORIGINAL.

Paid Voucher No....., Abstract B.

Date....., 189

By .....
Quartermaster, U. S. Army.

(Size, 10½x16 inches.)

ORIGINAL AND DUPLICATE TO BE ISSUED.

Certified copy of certificate of officer as to professional books, to be attached to bills of lading at initial point of shipment (A. R., 1122).

Bills of lading will show the number, marks, contents, and weight of measurement of each package or class of packages to be transported. Contents of packages to be shown in sufficient detail to enable the Quartermaster's Department to recover in case of loss, as well as to know in all cases what was actually transported (A. R., 1135).

Personal baggage of officers will not be shipped on Government bill of lading, except such quantity as is transported at Government expense in change of station, unless transportation by wagon or other conveyance owned by the United States is furnished (A. R., 1137).

Erasures, interlineations, or alterations in bills of lading must be explained thereon by the issuing or other competent officer, over his signature (A. R., 1139).

The initial letters of each road by which stores are to be transported should be inserted in all bills of lading when practicable (A. R., 1141).

The original bill of lading will be given to the carrier at the time the shipment is made, and upon the delivery of the property in good order and condition, will be receipted by the consignee and returned to the carrier with such further indorsement as may be necessary to insure settlement. The duplicate will be promptly transmitted by the shipping officer to the consignee, and, upon delivery of the property, will be receipted in like manner as the original and forwarded to the paying officer. If the shipping officer is not the paying officer, he will be notified by letter of the receipt of the supplies and their condition when received (A. R., 1142).

Transportation should be provided to ultimate destination, and on through bills of lading when practicable (A. R., 1145). For exceptions to this rule see A. R., 1146 and 1147.

Payment will be made on the original bill of lading, properly receipted and accomplished, but not until the duplicate has been received by the paying officer (A. R., 1150).

For action in case of loss of the original or duplicate, or both, see A. R., 1151 et seq.

All bills of lading to be reported by the issuing officers on Form 1A (A. R., 1223).

When a series of bills of ladiug are issued involving through continuous travel over two or more roads, notation should be made upon each to the effect that settlement will be made on the basis of the division among the roads interested of the through rate for the entire service.

Where several sheets are required to complete bill of lading, blank leaves prepared for the purpose and furnished on application to the Quartermaster-General should be used.

For full instructions see A. R., 1080 to 1162, of 1895.

328. This form is used as a duplicate of Bill of Lading given for transportation by railroad, and is retained by the officer who pays the account with which the original will be filed.

FORM No. 79.
(Authorized July 13, 1897.)

No.....

QUARTERMASTER'S DEPARTMENT,
U. S. A.

BILL OF LADING

FOR

PUBLIC PROPERTY.

RAIL.

Forwarded from.....

To.....

....., 189

DUPLICATE.

Paid Voucher No....., Abstract B.

Date ....., 189

By.....
Quartermaster, U. S. Army.

(Size, 10½x16 inches.)

ORIGINAL AND DUPLICATE TO BE ISSUED.

Certified copy of certificate of officer as to professional books, to be attached to bills of lading at initial point of shipment (A. R., 1122).

Bills of lading will show the number, marks, contents, and weight of measurement of each package, or class of packages, to be transported. Contents of packages to be shown in sufficient detail to enable the Quartermaster's Department to recover in case of loss, as well as to know in all cases what was actually transported (A. R., 1135).

Personal baggage of officers will not be shipped on Government bill of lading, except such quantity as is transported at Government expense in change of station, unless transportation by wagon or other conveyance owned by the United States is furnished (A. R., 1137).

Erasures, interlineations, or alterations in bills of lading must be explained thereon by the issuing or other competent officer, over his signature (A. R., 1139).

The initial letters of each road by which stores are to be transported should be inserted in all bills of lading when practicable (A. R., 1141).

The original bill of lading will be given to the carrier at the time the shipment is made, and upon the delivery of the property in good order and condition, will be receipted by the consignee and returned to the carrier with such further indorsement as may be necessary to insure settlement. The duplicate will be promptly transmitted by the shipping officer to the consignee, and, upon delivery of the property, will be receipted in like manner as the original and forwarded to the paying officer. If the shipping officer is not the paying officer, he will be notified by letter of the receipt of the supplies and their condition when received (A. R., 1142).

Transportation should be provided to ultimate destination, and on through bills of lading when practicable (A. R., 1145). For exceptions to this rule see A. R., 1146 and 1147.

Payment will be made on the original bill of lading, properly receipted and accomplished, but not until the duplicate has been received by the paying officer (A. R., 1150).

For action in case of loss of the original or duplicate, or both, see A. R., 1151 et seq.

All bills of lading to be reported by the issuing officers on Form 1A (A. R., 1223).

When a series of bills of lading are issued involving through continuous travel over two or more roads, notation should be made upon each to the effect that settlement will be made on the basis of the division among the roads interested of the through rate for the entire service.

Where several sheets are required to complete bill of lading, blank leaves prepared for the purpose and furnished on application to the Quartermaster-General should be used.

For full instructions see A. R., 1080 to 1162, of 1895.

329. This form is used as a duplicate of Bill of Lading given for transportation by railroad, and is retained by the officer who pays the account with which the original will be filed:

FORM NO. 80.
(Authorized November 5, 1896.)

No.....

QUARTERMASTER'S DEPARTMENT,
U. S. A.

BILL OF LADING

FOR

PUBLIC PROPERTY.

MARINE.

Forwarded from.....

To .....

....., 189

ORIGINAL.

Paid, Voucher No....., Abstract B.

Date....., 189

By .....

Quartermaster, U. S. A.

[Size, 10½"x16".]

ORIGINAL AND DUPLICATE TO BE ISSUED.

Certified copy of certificate of officer as to professional books, to be attached to bills of lading at initial point of shipment (A. R., 1122).

Bills of lading will show the number, marks, contents, and weight or measurement of each package, or class of packages, to be transported. Contents of packages to be shown in sufficient detail to enable the Quartermaster's Department to recover in case of loss, as well as to know in all cases what was actually transported (A. R., 1135).

Personal baggage of officers will not be shipped on Government bill of lading, except such quantity as is transported at Government expense in change of station, unless transportation by wagon or other conveyance owned by the United States is furnished (A. R., 1137).

Erasures, interlineations, or alterations in bills of lading must be explained thereon by the issuing or other competent officer, over his signature (A. R., 1139).

The original bill of lading will be given to the carrier at the time the shipment is made, and upon the delivery of the property in good order and condition, will be receipted by the consignee and returned to the carrier with such further indorsement as may be necessary to insure settlement. The duplicate will be promptly transmitted by the shipping officer to the consignee, and upon delivery of the property, will be receipted in like manner as the original and forwarded to the paying officer. If the shipping officer is not the paying officer, he will be notified by letter of the receipt of the supplies and their condition when received (A. R., 1142).

Transportation should be provided to ultimate destination, and on through bills of lading when practicable (A. R., 1145). For exceptions to this rule see A. R., 1146 and 1147.

Payment will be made on the original bill of lading properly receipted and accomplished, but not until the duplicate has been received by the paying officer (A. R., 1150).

For action in case of loss of the original or duplicate, or both, see A. R., 1151, et seq.

All bills of lading to be reported by the issuing officers on Form 1A (A. R., 1223).

Where several sheets are required to complete bill of lading, blank leaves prepared for the purpose and furnished on application to the Quartermaster-General should be used.

For full instructions see A. R., 1080 to 1162, of 1895.

330. This form is used as a duplicate of Bill of Lading given for transportation by railroad, and is retained by the officer who pays the account with which the original will be filed.

FORM No. 81.
(Authorized November 5, 1896.)

No.....

QUARTERMASTER'S DEPARTMENT,

U. S. A.

BILL OF LADING

FOR

PUBLIC PROPERTY.

MARINE.

Forwarded from.....

To.....

....., 189

DUPLICATE.

Paid Voucher No ....., Abstract B.

Date ....., 189

By.....
Quartermaster, U. S. A.

[Size, 10½"x16".]

ORIGINAL AND DUPLICATE TO BE ISSUED.

Certified copy of certificate of officer as to professional books, to be attached to bills of lading at initial point of shipment (A. R., 1122).

Bills of lading will show the number, marks, contents, and weight or measurement of each package, or class of packages to be transported. Contents of packages to be shown in sufficient detail to enable the Quartermaster's Department to recover in case of loss, as well as to know in all cases what was actually transported (A. R., 1135).

Personal baggage of officers will not be shipped on Government bill of lading, except such quantity as is transported at Government expense in change of station, unless transportation by wagon or other conveyance owned by the United States is furnished (A. R., 1137).

Erasures, interlineations, or alterations in bills of lading must be explained thereon by the issuing or other competent officer, over his signature (A. R., 1139).

The original bill of lading will be given to the carrier at the time the shipment is made, and upon the delivery of the property in good order and condition, will be receipted by the consignee and returned to the carrier with such further indorsement as may be necessary to insure settlement. The duplicate will be promptly transmitted by the shipping officer to the consignee, and, upon delivery of the property, will be receipted in like manner as the original and forwarded to the paying officer. If the shipping officer is not the paying officer, he will be notified by letter of the receipt of the supplies and their condition when received (A. R., 1142).

Transportation should be provided to ultimate destination, and on through bills of lading when practicable (A. R., 1145). For exceptions to this rule see A. R., 1146 and 1147.

Payment will be made on the original bill of lading, properly receipted and accomplished, but not until the duplicate has been received by the paying officer (A. R.. 1150).

For action in case of loss of the original or duplicate, or both, see A. R., 1151 et seq.

All bills of lading to be reported by the issuing officers on Form 1A (A. R., 1223).

Where several sheets are required to complete bill of lading, blank leaves prepared for the purpose and furnished on application to the Quarter master-General should be used.

For full instructions see A. R., 1080 to 1162 of 1895.

221. This form is used as a duplicate of Bill of Lading given for transportation by railroad, and is retained by the officer who pays the account, with which the original will be filed.

FORM No. 82.
(Authorized November 5, 1896.)

No.....

QUARTERMASTER'S DEPARTMENT,
U. S. A.

BILL OF LADING

FOR

PUBLIC PROPERTY.

WAGON.

No....., Contractor's No.....

To..... No.....

Date....., 189

Route No .....

From..... .....

To .....

ORIGINAL.

Paid, Voucher No....., Abstract B.

Date....., 189

By .....
Quartermaster, U. S. A.

[Size, 10½"x16".]

ORIGINAL AND DUPLICATE TO BE ISSUED.

Certified copy of certificate of officer as to professional books, to be attached to bills of lading at initial point of shipment (A. R., 1122).

Bills of lading will show the number, marks, contents, and weight or measurement of each package, or class of packages to be transported. Contents of packages to be shown in sufficient detail to enable the Quartermaster's Department to recover in case of loss, as well as to know in all cases what was actually transported (A. R., 1135).

Personal baggage of officers will not be shipped on Government bill of lading, except such quantity as is transported at Government expense in change of station, unless transportation by wagon or other conveyance owned by the United States is furnished (A. R., 1137).

Erasures, interlineations, or alterations in bills of lading must be explained thereon by the issuing or other competent officer, over his signature (A. R., 1139).

The original bill of lading will be given to the carrier at the time the shipment is made, and upon the delivery of the property in good order and condition, will be receipted by the consignee and returned to the carrier with such further indorsement as may be necessary to insure settlement. The duplicate will be promptly transmitted by the shipping officer to the consignee, and upon delivery of the property, will be receipted in like manner as the original and forwarded to the paying officer. If the shipping officer is not the paying officer, he will be notified by letter of the receipt of the supplies and their condition when received (A. R., 1142).

Transportation should be provided to ultimate destination, and on through bills of lading when practicable (A. R., 1145). For exceptions to this rule see A. R., 1146 and 1147.

Payment will be made on the original bill of lading properly receipted and accomplished, but not until the duplicate has been received by the paying officer (A. R., 1150).

For action in case of loss of the original or duplicate, or both, see A. R., 1151 et seq.

All bills of lading to be reported by the issuing officers on Form 1A (A. R., 1223).

Where several sheets are required to complete bill of lading, blank leaves, prepared for the purpose and furnished on application to the Quartermaster-General, should be used.

For full instructions see A. R., 1080 to 1162 of 1895.

332. This form is used as a duplicate of Bill of Lading given for transportation by railroad, and is retained by the officer who pays the account, with which the original will be filed.

FORM NO. 83.

(Authorized November 5, 1896.)

No.....

QUARTERMASTER'S DEPARTMENT,
U. S. A.

BILL OF LADING

FOR

PUBLIC PROPERTY.

WAGON.

No....., Contractor's No .....

To..... No.....

Date....., 189

Route No .....

From.....

To .....

DUPLICATE.

Paid, Voucher No....., Abstract B.

Date....., 189

By .....

Quartermaster, U. S. A.

[Size, 10½"x16".]

ORIGINAL AND DUPLICATE TO BE ISSUED.

Certified copy of certificate of officer as to professional books, to be attached to bills of lading at initial point of shipment (A. R., 1122).

Bills of lading will show the number, marks, contents, and weight or measurement of each package, or class of packages to be transported. Contents of packages to be shown in sufficient detail to enable the Quartermaster's Department to recover in case of loss, as well as to know in all cases what was actually transported (A. R., 1135).

Personal baggage of officers will not be shipped on Government bill of lading, except such quantity as is transported at Government expense in change of station, unless transportation by wagon or other conveyance owned by the United States is furnished (A. R., 1137).

Erasures, interlineations, or alterations in bills of lading must be explained thereon by the issuing or other competent officer, over his signature (A. R., 1139).

The original bill of lading will be given to the carrier at the time the shipment is made, and upon the delivery of the property in good order and condition, will be receipted by the consignee and returned to the carrier with such further indorsement as may be necessary to insure settlement. The duplicate will be promptly transmitted by the shipping officer to the consignee, and upon delivery of the property, will be receipted in like manner as the original and forwarded to the paying officer. If the shipping officer is not the paying officer, he will be notified by letter of the receipt of the supplies and their condition when received (A. R., 1142).

Transportation should be provided to ultimate destination, and on through bills of lading when practicable (A. R., 1145). For exceptions to this rule see A. R., 1146 and 1147.

Payment will be made on the original bill of lading, properly receipted and accomplished, but not until the duplicate has been received by the paying officer (A. R., 1150).

For action in case of loss of the original or duplicate, or both, see A. R., 1151 et seq.

All bills of lading to be reported by the issuing officers on Form 1A (A. R., 1223).

Where several sheets are required to complete bill of lading, blank leaves prepared for the purpose and furnished on application to the Quartermaster-General, should be used.

For full instructions see A. R., 1080 to 1162 of 1895.

332. Form 1 is used in reporting services of civilian employees, etc.—*See A. R. 724–728 and 1223, par.*

FORM NO. 1.
(Authorized July 14, 1896.)

REPORT
OF
PERSONS AND ARTICLES HIRED
FOR THE

Month of ....., 189
By .....
..... Quartermaster .....
U. S. Army at .....

The original copy of this form to be forwarded to the Quartermaster-General with the money accounts within ten days after the end of the month; a press copy to be retained by the officer.

To this end the following information will be entered therein under appropriate headings, i. e.:

(*a*) The names of all civilian employees, with their designations and rates of pay.

(*b*) The kind and amount of all labor furnished under contracts and agreements during the month.

(*c*) An account of all buildings and grounds, and all vessels, teams, and other means of transportation, chartered or hired, with rates of payment. The report will show the amount and kind of service rendered in each of the above cases; the amounts due and remaining unpaid, if any there be, at the end of the month; and, in the column of remarks, the particular duty or service upon which each person or article hired has been employed during the month. When persons are employed, buildings rented, means of transportation chartered or hired, or contractors begin performance during a month, the authority therefor will be noted on the face of the report in each case.

The employees, etc., will be grouped under separate headings, indicating the appropriation from which paid.

This form should not be reduced in size when used as an extra sheet.

(Size, 10½x16 inches.)

334. Form 1A is used in reporting Bills of Lading and Transportation Requests

For regulations governing the issue of Bills of Lading and Transportation Requests, see A. R. 1085–1106, 1133–1160, and 1223.

EXTRA SHEET. FORM NO. 1A.
(Authorized July 14, 1896.)

TO BE USED FOR REPORTING

BILLS OF LADING AND TRANSPORTATION REQUESTS ONLY.

Reported by.....

..... Quartermaster .....

at .....

for the month of ....., 189

The original copy of this form to be forwarded to the Quartermaster-General with the money accounts within ten days after the end of the month; a press copy to be retained by the officer.

If a shipment is made from a place other than the station of the officer who issues the bill of lading, the name of such place will be entered on the report. Bills of lading issued for transportation by conveyances owned or chartered by the United States will not be entered.

This form should not be reduced in size when attached to Form 1.

(Size, 10½x16 inches.)

335. Form 2 is used in reporting employees and extra duty men, and articles hired when transferred from one officer to another.—*A. R., 1223.*

FORM NO. 2.

LIST OF

PERSONS AND ARTICLES TRANSFERRED

by.....

.....Quartermaster.....

U. S. A., at.....

.....

.....

on the.....of....., 189

The original copy of this form to be delivered to the receiving officer; a press copy to be retained by the transferring officer.

The receiving officer will take up the persons or articles on form 1 or 3 and forward this list therewith to the Quartermaster-General.

336. Form 3 is used in reporting services of enlisted men employed on extra duty service.—*See A. R., 163-172 and 1223.*

FORM NO. 3.

(Authorized August 12, 1896.)

ROLL OF ENLISTED MEN EMPLOYED ON EXTRA DUTY

By.....

.....Quartermaster.....

U. S. Army, at.....

DURING THE

Month of....., 189..

The original copy of this form to be forwarded to the Quartermaster-General with the money accounts within ten days after the end of the month; a press copy to be retained by the officer.

A copy of the order placing an enlisted man on extra duty, or relieving him therefrom, will accompany the roll for the month during which he he was so detailed or relieved.

[Size, $10\frac{1}{2}'' \times 16''$.]

QUARTERMASTER'S SUPPLIES.

ACCOUNTABILITY.

337. Blanks furnished for use in accounting for quartermaster's supplies, viz: Forms Nos. 27, 31, 33, 34, 35, 36, 37, 38, 39, 40, 41, 42, 43, 44, 45, 46, 47, 48, 49, 50, 51, 54, 55, 56, 65, 86, 98, and 99; also 4 and 5 temporarily.

338. FORM NO. 27.

QUARTERLY RETURN OF QUARTERMASTER'S SUPPLIES

To be made in duplicate; one copy to be forwarded to the Quartermaster-General within twenty days after the expiration of the quarter, the other to be retained by the officer.

Extra leaves will be furnished when required.

This is the return provided for in A. R. 1221, on which should appear all quartermaster's property which comes into the possession of a quartermaster, whether purchased, received from other officers, manufactured, captured, found, gained in issue, etc.; and the disposition made of it, such as issued sold, transferred, expended, condemned, lost, destroyed, etc., with the balance carried to foot of return as "Total remaining on hand."

The vouchers to the return should be consolidated on the proper abstracts, and the footings carried to the return in the lines provided for that purpose. The return, with a full set of abstracts and vouchers, should be forwarded by ordinary mail, addressed to "The Quartermaster-General, U. S. A., Washington, D. C.," and be accompanied by a letter of transmittal stating the number of inclosures.

NOTE.—In order to secure uniformity in returns of quartermaster's supplies, they should be itemized and classed under the following heads:

1. Fuel.
2. Forage.
3. Straw.
4. Stationery.
5. Office and barrack furniture.
6. Means of transportation.
7. Veterinary tools.
8. Blacksmiths' tools.
9. Farriers' tools.
10. Carpenters' tools.
11. Wheelwrights' tools.
12. Masons and bricklayers' tools.
13. Saddlers' tools.
14. Miscellaneous tools.
15. Machinery.
16. Miscellaneous stores for expenditure, alphabetically arranged, such as bricks, horseshoes, lumber, rope, steel, etc.
17. Tableware, china and glass.
18. Tableware and kitchen utensils.
19. Clothing.
20. Equipage.
21. Clothing materials.
22. Musical instruments.
23. Post property.

When public property becomes damaged, except by fair wear and tear, or otherwise unsuitable for use, or a deficiency is found in it, the officer accountable for the same shall report the case to the commanding officer, who shall, if necessary, appoint a board of survey.

In all cases of deficiency or damage of any article of quartermaster's supplies, the officer accountable for the property is required by law to "show by one or more depositions, setting forth the circumstances of the case, that the deficiency was by unavoidable accident or loss in actual service, without any fault on his part, and, in case of damage, that due care and attention were exerted on his part, and that the damage did not result from neglect."

An inspection report, filed as authority for disposing of damaged clothing or other articles of quartermaster's supplies that have become unserviceable from causes other than ordinary wear or use in the service, will not relieve an officer from liability on account of their condition, if there is no evidence that they have been examined by a board of survey. Certificate is required as evidence that articles ordered to be dropped from return, and destroyed, were destroyed as ordered.

When it becomes necessary for officers to pay for deficiencies, the money should be deposited to the credit of the proper appropriation, and certificate of deposit forwarded by the depositary to the Secretary of the Treasury. Money should in *no case* be sent by mail to the office of the Quartermaster-General.

In case of one officer relieving another as quartermaster, the transferring officer need not enter the receipt for quartermaster's supplies upon the abstract, but directly on the return as "transferred to successor."

The receiving officer, in such case, may enter the invoice upon the return as "on hand at the post, received from predecessor."

Abstract D will be rendered monthly, and forwarded with the money accounts each month.

The order of entry of articles on this return should be followed on abstracts and vouchers.

The condition of the articles on hand should be noted in red ink on the lines provided for that purpose.

339. All property purchased with funds appropriated by Congress for carrying on the operations of the Quartermaster's Department, and all property supplied for the use of the Army through that department, will be denominated "quartermaster's supplies," and returns for the same will be rendered to the Quartermaster-General quarterly and when the accountable officer is relieved from duty.—*A. R., 1221.*

340. All quartermaster's supplies accounted for by an officer will be entered upon one return.—*A. R., 1222.*

341. Quarterly returns of quartermaster's supplies will be made in duplicate—one copy, with abstracts (except of articles purchased) and vouchers, will be forwarded to the Quartermaster-General within twenty days after the expiration of the quarter to which it pertains; the other retained by the officer. The abstract of articles purchased will be rendered monthly and forwarded with money accounts.—*A. R., 1224.*

CARE OF AND ACCOUNTABILITY FOR PROPERTY.

342. Unless otherwise specially directed by the Secretary of War, there will be at each military post or station but one accountable officer in the Quartermaster's Department, and he will account for all quartermaster's supplies there in use or in store.—*A. R., 1050.*

343. When troops are assembled for field service there will be but one accountable officer in the Quartermaster's Department for each regiment, separate battalion or squadron, and he will account for all quartermaster's supplies in the possession of the command of which he is quartermaster.—*A. R., 1051.*

344. At places requiring the services of more than one quartermaster each one charged with the care and disposition of quartermaster's supplies will account for the same.—*A. R., 1052.*

345. FORM NO. 55.

CERTIFICATE OF INVENTORY

TO ACCOMPANY

RETURNS OF Q. M. SUPPLIES.

The original of this form to be forwarded to the Quartermaster-General with the returns. A press copy to be retained by the officer. (A. R., 1061, 1062 and 1063.)

346. Every officer accountable for fuel, forage and straw, at the end of each quarter, and also when transferring to a successor, will verify by actual weight or measurement the quantities on hand. In case of transfer, the verification will be made in the presence of the receiving officer.—*A. R., 1061.*

347. The quantities of fuel, forage and straw on hand will be certified to by the officer accountable, and his certificate to that effect will be attached to his property return.—*A. R., 1062.*

348. The commanding officer of the post will see that the verification required by paragraph 1061 is made, and at the end of each quarter he will send to department headquarters, or if serving at an arsenal or an independent post or depot, to the Quartermaster-General, a certificate stating that the verification has been made, and that, in his opinion, the quantities actually on hand, as determined by such verification and certified to by the accountable officer, are correctly reported. This certificate will be made in duplicate and one will be filed with the post records. In

case excess be found, it will be taken up on the return for the quarter. It case of deficiency, a board of survey will be called to make a full investigation and will report the facts, with its conclusions as to the cause of deficiency and responsibility therefor.—*A. R., 1063.*

349. Every officer accountable for quartermaster's supplies will keep himself accurately informed by personal examination of the quantities and condition of the property on hand, and will be held strictly responsible that they are correctly reported on his returns. The commanding officer will see that a complete, detailed, and accurate inventory of such property, except that held on memorandum receipts, is taken by the accountable officer in person at least once each year, and as much oftener as he may deem necessary for the interests of the Government. At each transfer of such property both the invoicing and receipting officer will attend in person, and each will satisfy himself, by personal count and examination, that all property invoiced is on hand and in condition as stated in the invoices. When loss, damage, or deficiency is discovered upon taking any of these inventories, a board of survey will be called at once to investigate and ascertain the cause thereof, which it will report with its conclusions as to the responsibility for the same.—*A. R., 1064.*

350. FORM NO. 31.

ABSTRACT D.

ABSTRACT OF ARTICLES PURCHASED.

To be in duplicate and rendered monthly: one copy to be retained, one to be sent with the money account to the Quartermaster-General on or before the tenth day of each month.

This Abstract appertains to the return of Quartermasters' Supplies, and is designed to show all the supplies purchased by the Quartermaster, whether paid for or not. No vouchers of the purchases paid for accompany this Abstract. They are in Monthly Abstract A. Extra leaves will be furnished when required.

351. FORM NO. 33.

ABSTRACT E.

ARTICLES RECEIVED FROM OFFICERS.

To be in duplicate: one copy to be retained by the officer and one to be sen to the Quartermaster-General with the Quarterly Return.

All property received from other officers will be entered on this Abstract. whether receipted for or not. It will be supported by vouchers, Form No. 34 Extra leaves will be furnished when required.

352. FORM NO. 34.

(Voucher to Abstract E.)

INVOICE OF

QUARTERMASTER'S SUPPLIES TRANSFERRED.

To be made in duplicate: both to be forwarded or delivered to the officer to whom the articles are transferred. He will retain one and forward the other with his Abstract E, to the Quartermaster-General.

328. This form is used as a duplicate of Bill of Lading given for transportation by railroad, and is retained by the officer who pays the account with which the original will be filed.

FORM No. 79.
(Authorized July 13, 1897.)

No.....

QUARTERMASTER'S DEPARTMENT,
U. S. A.

BILL OF LADING

FOR

PUBLIC PROPERTY.

RAIL.

Forwarded from.....

To.....

....., 189

DUPLICATE.

Paid Voucher No....., Abstract B.

Date ....., 189

By.....

Quartermaster, U. S. Army.

(Size, 10½x16 inches.)

ORIGINAL AND DUPLICATE TO BE ISSUED.

Certified copy of certificate of officer as to professional books, to be attached to bills of lading at initial point of shipment (A. R., 1122).

Bills of lading will show the number, marks, contents, and weight of measurement of each package, or class of packages, to be transported. Contents of packages to be shown in sufficient detail to enable the Quartermaster's Department to recover in case of loss, as well as to know in all cases what was actually transported (A. R., 1135).

Personal baggage of officers will not be shipped on Government bill of lading, except such quantity as is transported at Government expense in change of station, unless transportation by wagon or other conveyance owned by the United States is furnished (A. R., 1137).

Erasures, interlineations, or alterations in bills of lading must be explained thereon by the issuing or other competent officer, over his signature (A. R., 1139).

The initial letters of each road by which stores are to be transported should be inserted in all bills of lading when practicable (A. R., 1141).

The original bill of lading will be given to the carrier at the time the shipment is made, and upon the delivery of the property in good order and condition, will be receipted by the consignee and returned to the carrier with such further indorsement as may be necessary to insure settlement. The duplicate will be promptly transmitted by the shipping officer to the consignee, and, upon delivery of the property, will be receipted in like manner as the original and forwarded to the paying officer. If the shipping officer is not the paying officer, he will be notified by letter of the receipt of the supplies and their condition when received (A. R., 1142).

Transportation should be provided to ultimate destination, and on through bills of lading when practicable (A. R., 1145). For exceptions to this rule see A. R., 1146 and 1147.

Payment will be made on the original bill of lading, properly receipted and accomplished, but not until the duplicate has been received by the paying officer (A. R., 1150).

For action in case of loss of the original or duplicate, or both, see A. R., 1151 et seq.

All bills of lading to be reported by the issuing officers on Form 1A (A. R., 1223).

When a series of bills of lading are issued involving through continuous travel over two or more roads, notation should be made upon each to the effect that settlement will be made on the basis of the division among the roads interested of the through rate for the entire service.

Where several sheets are required to complete bill of lading, blank leaves prepared for the purpose and furnished on application to the Quartermaster-General should be used.

For full instructions see A. R., 1080 to 1162, of 1895.

329. This form is used as a duplicate of Bill of Lading given for transportation by railroad, and is retained by the officer who pays the account with which the original will be filed:

FORM NO. 80.
(Authorized November 5, 1896.)

No.....

QUARTERMASTER'S DEPARTMENT,
U. S. A.

BILL OF LADING
FOR
PUBLIC PROPERTY.

MARINE.

Forwarded from.....

To .....

....., 189

ORIGINAL.

Paid, Voucher No....., Abstract B.

Date....., 189

By .....
Quartermaster, U. S. A.

[Size, 10½"x16".]

ORIGINAL AND DUPLICATE TO BE ISSUED.

Certified copy of certificate of officer as to professional books, to be attached to bills of lading at initial point of shipment (A. R., 1122).

Bills of lading will show the number, marks, contents, and weight or measurement of each package, or class of packages, to be transported. Contents of packages to be shown in sufficient detail to enable the Quartermaster's Department to recover in case of loss, as well as to know in all cases what was actually transported (A. R., 1135).

Personal baggage of officers will not be shipped on Government bill of lading, except such quantity as is transported at Government expense in change of station, unless transportation by wagon or other conveyance owned by the United States is furnished (A. R., 1137).

Erasures, interlineations, or alterations in bills of lading must be explained thereon by the issuing or other competent officer, over his signature (A. R., 1139).

The original bill of lading will be given to the carrier at the time the shipment is made, and upon the delivery of the property in good order and condition, will be receipted by the consignee and returned to the carrier with such further indorsement as may be necessary to insure settlement. The duplicate will be promptly transmitted by the shipping officer to the consignee, and upon delivery of the property, will be receipted in like manner as the original and forwarded to the paying officer. If the shipping officer is not the paying officer, he will be notified by letter of the receipt of the supplies and their condition when received (A. R., 1142).

Transportation should be provided to ultimate destination, and on through bills of lading when practicable (A. R., 1145). For exceptions to this rule see A. R., 1146 and 1147.

Payment will be made on the original bill of lading properly receipted and accomplished, but not until the duplicate has been received by the paying officer (A. R., 1150).

For action in case of loss of the original or duplicate, or both, see A. R., 1151, et seq.

All bills of lading to be reported by the issuing officers on Form 1A (A. R., 1223).

Where several sheets are required to complete bill of lading, blank leaves prepared for the purpose and furnished on application to the Quartermaster-General should be used.

For full instructions see A. R., 1080 to 1162, of 1895.

330. This form is used as a duplicate of Bill of Lading given for transportation by railroad, and is retained by the officer who pays the account with which the original will be filed.

FORM No. 81.
(Authorized November 5, 1896.)

No.....

QUARTERMASTER'S DEPARTMENT,

U. S. A.

BILL OF LADING

FOR

PUBLIC PROPERTY.

MARINE.

Forwarded from.....

To.....

....., 189

DUPLICATE.

Paid Voucher No ....., Abstract B.

Date ....., 189

By.....
Quartermaster, U. S. A.

[Size, 10½"x16".]

ORIGINAL AND DUPLICATE TO BE ISSUED.

Certified copy of certificate of officer as to professional books, to be attached to bills of lading at initial point of shipment (A. R., 1122).

Bills of lading will show the number, marks, contents, and weight or measurement of each package, or class of packages to be transported. Contents of packages to be shown in sufficient detail to enable the Quartermaster's Department to recover in case of loss, as well as to know in all cases what was actually transported (A. R., 1135).

Personal baggage of officers will not be shipped on Government bill of lading, except such quantity as is transported at Government expense in change of station, unless transportation by wagon or other conveyance owned by the United States is furnished (A. R., 1137).

Erasures, interlineations, or alterations in bills of lading must be explained thereon by the issuing or other competent officer, over his signature (A. R., 1139).

The original bill of lading will be given to the carrier at the time the shipment is made, and upon the delivery of the property in good order and condition, will be receipted by the consignee and returned to the carrier with such further indorsement as may be necessary to insure settlement. The duplicate will be promptly transmitted by the shipping officer to the consignee, and, upon delivery of the property, will be receipted in like manner as the original and forwarded to the paying officer. If the shipping officer is not the paying officer, he will be notified by letter of the receipt of the supplies and their condition when received (A. R., 1142).

Transportation should be provided to ultimate destination, and on through bills of lading when practicable (A. R., 1145). For exceptions to this rule see A. R., 1146 and 1147.

Payment will be made on the original bill of lading, properly receipted and accomplished, but not until the duplicate has been received by the paying officer (A. R.. 1150).

For action in case of loss of the original or duplicate, or both, see A. R., 1151 et seq.

All bills of lading to be reported by the issuing officers on Form 1A (A. R., 1223).

Where several sheets are required to complete bill of lading, blank leaves prepared for the purpose and furnished on application to the Quarter master-General should be used.

For full instructions see A. R., 1080 to 1162 of 1895.

331. This form is used as a duplicate of Bill of Lading given for transportation by railroad, and is retained by the officer who pays the account, with which the original will be filed.

FORM NO. 82.
(Authorized November 5, 1896.)

No.....

QUARTERMASTER'S DEPARTMENT,
U. S. A.

BILL OF LADING

FOR

PUBLIC PROPERTY.

WAGON.

No....., Contractor's No.....

To..... No.....

Date....., 189

Route No .....

From..... .....

To .....

ORIGINAL.

Paid, Voucher No....., Abstract B.

Date....., 189

By .....
Quartermaster, U. S. A.

[Size, 10¼"x16".]

ORIGINAL AND DUPLICATE TO BE ISSUED.

Certified copy of certificate of officer as to professional books, to be attached to bills of lading at initial point of shipment (A. R., 1122).

Bills of lading will show the number, marks, contents, and weight or measurement of each package, or class of packages to be transported. Contents of packages to be shown in sufficient detail to enable the Quartermaster's Department to recover in case of loss, as well as to know in all cases what was actually transported (A. R., 1135).

Personal baggage of officers will not be shipped on Government bill of lading, except such quantity as is transported at Government expense in change of station, unless transportation by wagon or other conveyance owned by the United States is furnished (A. R., 1137).

Erasures, interlineations, or alterations in bills of lading must be explained thereon by the issuing or other competent officer, over his signature (A. R., 1139).

The original bill of lading will be given to the carrier at the time the shipment is made, and upon the delivery of the property in good order and condition, will be receipted by the consignee and returned to the carrier with such further indorsement as may be necessary to insure settlement. The duplicate will be promptly transmitted by the shipping officer to the consignee, and upon delivery of the property, will be receipted in like manner as the original and forwarded to the paying officer. If the shipping officer is not the paying officer, he will be notified by letter of the receipt of the supplies and their condition when received (A. R., 1142).

Transportation should be provided to ultimate destination, and on through bills of lading when practicable (A. R., 1145). For exceptions to this rule see A. R., 1146 and 1147.

Payment will be made on the original bill of lading properly receipted and accomplished, but not until the duplicate has been received by the paying officer (A. R., 1150).

For action in case of loss of the original or duplicate, or both, see A. R., 1151 et seq.

All bills of lading to be reported by the issuing officers on Form 1A (A. R., 1223).

Where several sheets are required to complete bill of lading, blank leaves, prepared for the purpose and furnished on application to the Quartermaster-General, should be used.

For full instructions see A. R., 1080 to 1162 of 1895.

332. This form is used as a duplicate of Bill of Lading given for transportation by railroad, and is retained by the officer who pays the account, with which the original will be filed.

FORM NO. 83.

(Authorized November 5, 1896.)

No.....

QUARTERMASTER'S DEPARTMENT,
U. S. A.

BILL OF LADING

FOR

PUBLIC PROPERTY.

WAGON.

No....., Contractor's No .....

To..... No.....

Date....., 189

Route No .....

From.....

To .....

DUPLICATE.

Paid, Voucher No....., Abstract B.

Date....., 189

By .....

Quartermaster, U. S. A.

[Size, 10¼"x16".]

ORIGINAL AND DUPLICATE TO BE ISSUED.

Certified copy of certificate of officer as to professional books, to be attached to bills of lading at initial point of shipment (A. R., 1122).

Bills of lading will show the number, marks, contents, and weight or measurement of each package, or class of packages to be transported. Contents of packages to be shown in sufficient detail to enable the Quartermaster's Department to recover in case of loss, as well as to know in all cases what was actually transported (A. R., 1135).

Personal baggage of officers will not be shipped on Government bill of lading, except such quantity as is transported at Government expense in change of station, unless transportation by wagon or other conveyance owned by the United States is furnished (A. R., 1137).

Erasures, interlineations, or alterations in bills of lading must be explained thereon by the issuing or other competent officer, over his signature (A. R., 1139).

The original bill of lading will be given to the carrier at the time the shipment is made, and upon the delivery of the property in good order and condition, will be receipted by the consignee and returned to the carrier with such further indorsement as may be necessary to insure settlement. The duplicate will be promptly transmitted by the shipping officer to the consignee, and upon delivery of the property, will be receipted in like manner as the original and forwarded to the paying officer. If the shipping officer is not the paying officer, he will be notified by letter of the receipt of the supplies and their condition when received (A. R., 1142).

Transportation should be provided to ultimate destination, and on through bills of lading when practicable (A. R., 1145). For exceptions to this rule see A. R., 1146 and 1147.

Payment will be made on the original bill of lading, properly receipted and accomplished, but not until the duplicate has been received by the paying officer (A. R., 1150).

For action in case of loss of the original or duplicate, or both, see A. R., 1151 et seq.

All bills of lading to be reported by the issuing officers on Form 1A (A. R., 1223).

Where several sheets are required to complete bill of lading, blank leaves prepared for the purpose and furnished on application to the Quartermaster-General, should be used.

For full instructions see A. R., 1080 to 1162 of 1895.

333. Form 1 is used in reporting services of civilian employees, etc.—*See A. R. 724–728 and 1223, par.*

FORM No. 1.
(Authorized July 14, 1898.)

REPORT
OF
PERSONS AND ARTICLES HIRED
FOR THE
Month of ....., 189
By .....
..... Quartermaster .....
U. S. Army at .....

The original copy of this form to be forwarded to the Quartermaster-General with the money accounts within ten days after the end of the month; a press copy to be retained by the officer.

To this end the following information will be entered therein under appropriate headings, i. e.:

(*a*) The names of all civilian employees, with their designations and rates of pay.

(*b*) The kind and amount of all labor furnished under contracts and agreements during the month.

(*c*) An account of all buildings and grounds, and all vessels, teams, and other means of transportation, chartered or hired, with rates of payment. The report will show the amount and kind of service rendered in each of the above cases; the amounts due and remaining unpaid, if any there be, at the end of the month; and, in the column of remarks, the particular duty or service upon which each person or article hired has been employed during the month. When persons are employed, buildings rented, means of transportation chartered or hired, or contractors begin performance during a month, the authority therefor will be noted on the face of the report in each case.

The employees, etc., will be grouped under separate headings, indicating the appropriation from which paid.

This form should not be reduced in size when used as an extra sheet.

(Size, 10½x16 inches.)

334. Form 1 A is used in reporting Bills of Lading and Transportation Requests For regulations governing the issue of Bills of Lading and Transportation Requests, see A. R. 1085–1106, 1133–1160, and 1223.

EXTRA SHEET. FORM No. 1 A.
(Authorized July 14, 1898.)

TO BE USED FOR REPORTING
BILLS OF LADING AND TRANSPORTATION REQUESTS ONLY.
Reported by .....
..... Quartermaster .....
at .....
for the month of ....., 189

The original copy of this form to be forwarded to the Quartermaster-General with the money accounts within ten days after the end of the month; a press copy to be retained by the officer.

If a shipment is made from a place other than the station of the officer who issues the bill of lading, the name of such place will be entered on the report. Bills of lading issued for transportation by conveyances owned or chartered by the United States will not be entered.

This form should not be reduced in size when attached to Form 1.

(Size, 10½x16 inches.)

field or at military posts and stations, and for the following number: To a lieutenant-general, four; to a major-general or a brigadier-general, three; to a colonel, lieutenant-colonel, major, captain, or lieutenant, mounted, and regimental adjutant and quartermaster, each two.—*A. R., 1044.*

382. Mounted officers will not use public horses and at the same time draw forage for those they own; nor will they use public animals except as authorized by regulations. Should circumstances render it necessary, an officer may be temporarily furnished public horses, but during such period he will not be permitted to draw forage for a private horse.—*A. R., 1045.*

383. An officer not mounted may purchase forage for two horses kept for his own use, for which he will be charged cost, including transportation. The sale of forage to mounted officers is forbidden.—*A. R., 1046.*

384. An officer shall not sell, nor allow to be sold, the forage issued for his own horses or the public animals under his charge; nor shall he use or dispose of, or permit to be used or disposed of, such forage, or any portion thereof except for the purpose for which it was issued. Forage issued for a particular period and unconsumed during the period will be taken up and properly accounted for. The commanding officer will compare the requisitions with the quartermaster's abstracts of issues and sales of forage, and if correct, so certify on the abstract.—*A. R., 1047.*

385. When mattresses are not supplied, each enlisted man in barracks and each prisoner in the guardhouse will be allowed a bed sack and 30 pounds of straw per month for bedding, and men in field hospitals, such quantity as the chief medical officer shall certify as necessary. So far as practicable, iron bunks will be furnished to all prisoners in post guardhouses and prison rooms.—*A. R., 1048.*

386. One hundered pounds of straw per month is allowed for bedding to each horse or mule in public service. At posts where straw is not furnished hay will be issued and used for bedding.—*A. R., 1049.*

387. When forage is purchased for a train en route, the certificate of the officer in charge of the train will cover such purchases.—*Q. M. Manual, 9.*

388. Forage for the hospital cows may be sold by the Quartermaster's Department from stock on hand, or to be delivered under contract, whenever it can be spared.—*Manual, 10.*

ILLUMINATING SUPPLIES.

389. The Quartermaster's Department will provide lamps, lanterns, mineral oil, wicks, and lamp chimneys for the various military posts and stations.—*A. R., 1012.*

390. Lamps having one or two burners, with circular wicks of about 1½ inches inside diameter, will be issued as follows: To troops in barracks, at the rate of one burner for every ten men and every fraction thereof, when the fraction is five or more, of the maximum strength allowed the organization, and such number of lamps or lanterns for lighting interior passageways as may be necessary, not to exceed three in each barrack. Companies messing separately will be allowed three additional burners. To each non-commissioned staff officer and to each first sergeant, a lamp with a single burner. For hospitals, such number of burners, not to exceed one for each ward or room, as may be deemed necessary by the post surgeon and post commander. The lamps with wicks of less than 1 inch diameter, if on hand, will not be superseded except as they become unserviceable and are beyond repair. Two of these burners will be allowed in lieu of one of larger size, and parts for their repair will be furnished when called for.—*A. R., 1013.*

391. For the guardhouse and the authorized offices, a lamp with a single burner for each room; for post reading and evening school rooms, post libraries, and chapels, such number of burners, not exceeding four for each room, as may be certified by the post commander to be necessary.—*A. R., 1014.*

392. For outside illumination, including passageways exterior to barracks which for the proper performance of garrison duties should be lighted, such number of oil lanterns or street lamps as the department commander shall, in writing, authorize

for the purpose, will be supplied on properly approved requisitions. A copy of the authority from the department commander will be filed by the issuing officer with the voucher for the issue. Oil, wicks, and chimneys will be issued on requisitions in duplicate designating the number and location of lamps for which required.—*A. R., 1015.*

393. Either oil or candle lanterns may be used in stables, at the discretion of the commanding officer. The number of lanterns in each stable will be such as the commanding officer, with the approval of the department commander, shall require. If candle lanterns are used, the candles will be issued by the Subsistence Department in such quantity as the commanding officer shall order as necessary. If oil lanterns are used, the issue of oil, wicks, and chimneys therefor will be made in the manner prescribed in the preceding paragraphs.—*A. R., 1016.*

394. Mineral oil having a flash point not lower than 135° F. will be supplied for lamps and oil lanterns, and be issued in quantities as follows: For all lamps used for interior illumination at the rate, per burner, of 4 ounces avoirdupois for each hour of authorized illumination for lamps using wicks of about 1½ inches diameter, and 2 ounces per hour for lamps with smaller wicks. For all oil lanterns, such quantities as the commanding officer shall order and certify as necessary.—*A. R., 1017.*

395. The hours during which lamps and oil lanterns may be kept lighted at each post will be such as the commanding officer, with the approval of the department commander, may announce.—*A. R., 1018.*

396. A gallon of mineral oil of army standard weighs 104 ounces. In making estimates and requisitions, calculation will be made at the rate of 1 gallon of oil for twenty-six hours' use of each large burner, and fifty-two hours' use of each small burner, described in paragraph 1013.—*A. R., 1019.*

397. Officers of the Army may buy from the Quartermaster's Department, at contract prices, such moderate quantity of mineral oil, lamps, wicks, and chimneys as they may need in the rooms occupied by themselves and families. This privilege is limited to the lamps, oils, wicks, and chimneys of like patterns, kinds, and qualities as those provided for troops.—*A. R., 1020.*

398. Only one requisition for each month will be made by company or detachment commanders for fuel, forage, straw, mineral oil, wicking, chimneys, and other illuminating supplies that may be similarly expended. These requisitions, as approved by the post commander, will be consolidated, and the consolidated requisition, in duplicate, furnished the quartermaster, who will make issues thereon.—*A. R., 1021.*

399. Mineral oil issued to troops is public property for their use, and will be treated as provided in paragraph 1004 for fuel.—*A. R., 1022.*

LAMPS FOR SIGNAL-CORPS SERGEANTS.

400. Sergeants of the Signal Corps, when not serving in a detachment, will be provided a lamp with a single burner by the Quartermaster's Department, the same as is provided for members of the noncommissioned staff, under paragraph 1013 of the Regulations.—*Cir. 5, A. G. O., 1896.*

401. Illuminating supplies, in addition to those now provided for in paragraphs 1013 and 1014 of the Regulations, are authorized by the Secretary of War as follows:

Four burners (4 lights) to each company, troop, or battery quartered in a barrack having an amusement or a recreation room separate from the dormitories and rooms for which light is now granted by the Regulations.

Four burners (4 lights) to bands occupying quarters separate from those organizations from which they are detailed.—*G. O. 5, A. G. O., 1898.*

SALES TO OFFICERS ON THE RETIRED LIST.

402. The provisions of paragraph 1020 of the Regulations, respecting sales to officers, by the Quartermaster's Department, of oil, lamps, wicks, and chimneys, are construed to apply to retired officers of the Army.—*Cir. 5, A. G. O., 1898.*

403. FORM NO. 40.

ABSTRACT H.

ABSTRACT OF STATIONERY ISSUED.

The original copy of this form to be forwarded with the Quarterly Return to the Quartermaster-General.

The stationery used by the Quartermaster in the public service is entered on this abstract, as are all issues by him.

The voucher to this abstract is Form 41.

Transfers are entered on Abstract K.

404. FORM NO. 41.

REQUISITION FOR STATIONERY.

To be in duplicate; one copy retained by the officer, one sent to the Quartermaster-General with quarterly Abstract H.

See pars. 1023 to 1027, inclusive, Army Regulations, 1895.

STATIONERY.

405. Issues of stationery are made quarterly, in quantities as follows:

	Quires of writing paper.	Quires of envelope paper.	Sheets of blotting paper.	Number of pens.	Number of penholders.	Pints of black ink.	Ounces of red ink.	Pints of mucilage.	Ounces of sealing wax.	Pieces of office tape.	Envelopes.
Commander of an army, division, or department (what may be necessary for himself and staff for their public duty).											
Commander of a brigade or district, for himself and staff	12	¼	24	50	4	2	2	1½	8	2	200
Officer commanding a regiment or post of not less than 5 companies, for himself and staff	10	¼	24	40	3	2	1	1½	6	2	150
Officer commanding a post of more than 2 and less than 5 companies	8	¼	20	30	3	1	1	1	5	1	120
Commanding officer of a post of 2 companies	7	¼	15	25	2	1	1	½	4	1	100
Commanding officer of a post of 1 company or less, and commanding officer of a company	6	¼	10	20	2	1	1	½	3	1	80
A lieutenant-colonel or major, not in command of a regiment or post	3	....	5	12	1	1	....	½	2	1	40
Officers of the Inspector General's, Pay, and Quartermaster's Departments (the prescribed blank books and printed forms, and the stationery required for their public duty).											
All officers, including chaplains, not enumerated above, when on duty and not supplied by their respective departments	2	½	5	6	1	½	....	½	1	½	30

—A. R., 1023.

406. To each office desk or table is allowed one inkstand, one paper folder, one ruler, one steel eraser, one piece of india rubber, and four lead pencils. A company commander is entitled to this allowance. Officers when relieved will transfer office stationery to their successors.—*A. R., 1024.*

407. The Quartermaster's Department is authorized to issue yearly to retired officers, upon proper requisition, six quires of writing paper, one hundred official envelopes, fifty letter envelopes, one piece of office tape, and one-half quire of envelope paper.—*A. R., 1025.*

408. The yearly allowance of stationery to a sergeant of the post noncommissioned staff on duty at a post not garrisoned by troops is two quires of writing paper, letter size; four sheets of blotting paper; one hundred envelopes, official size; one dozen steel pens, two penholders, one pint bottle of black ink, one small bottle of mucilage with brush, one inkstand, and one piece of office tape.

409. Necessary stationery for courts and boards will be furnished on requisition of the judge-advocate or recorder, approved by the presiding officer.

STATIONERY.

(See A. R., 1023-1027.)

410. A lieutenant temporarily in command of a company is not deprived of his personal allowance of stationery.—*Manual, 5.*

411. The allowance of lead pencils stated in A. R. 1024 is a quarterly allowance.—*Manual, 6.*

412. Post and company record books furnished by the Quartermaster's Department are issued and dropped from the quartermaster's return on quarterly and special requisitions approved by the post commander. They are not accounted for by the adjutant or company commander who makes the requisition. Stationery for the post school is issued in like manner on requisition made by the officer in charge and approved by the post commander.—*Manual, 7.*

STATIONERY FOR RECRUITING PURPOSES.

413. Stationery absolutely required by a recruiting officer at a post will be issued by the post quartermaster.—*Cir. No. 3, A. G. O., 1895.*

414. FORM NO. 42.

ABSTRACT I.

ARTICLES EXPENDED, LOST, DESTROYED, AND SOLD.

To be in duplicate: one copy retained by the officer, one sent with the Quarterly Return to the Quartermaster-General. The vouchers to this abstract are Forms No. 43, 44, 45, 54, 56; and 49, except for sales of fuel, forage, straw, and illuminating supplies, which should go on Abstract G. Stationery expended by the quartermaster for public service in his own office should not be entered on this abstract; it should be entered and accounted for in Abstract H.

Extra leaves will be furnished when required.

415. FORM NO. 43.

MONTHLY LIST OF Q. M. SUPPLIES EXPENDED.

To be in duplicate: one copy to be retained by the officer, one to be sent to the Quartermaster-General with the Quarterly Abstract I.

NOTE.—This list should be made out monthly, to enable the quartermaster to know the exact state of his supplies. The abstract, when forwarded, will be accompanied by all the monthly lists.

416. Articles of quartermaster's supplies which do not become fixtures, or do not lose their identity in use, and can be preserved, will not be dropped from returns as "expended."—*Manual, 27.*

417. Brooms and brushes issued for use under A. R. 1203 and 1204 are entered on Abstract I and dropped from the returns.—*Q. M. Manual, 51.*

418. FORM NO. 44.

ARTICLES LOST OR DESTROYED.

The original copy of this form to be forwarded to the Quartermaster-General with the Quarterly Abstract I; a press copy to be retained by the officer.

This list should be made out monthly to enable the quartermaster to know the exact state of his supplies. The abstract, when forwarded, will be accompanied by all the monthly lists.

419. FORM NO. 45.
(Voucher to Abstract I.)

ACCOUNT OF SALES AT AUCTION.

The original copy of this form to be forwarded by next mail to the Quartermaster-General for file with the Quarterly Return to which it pertains; a press copy to be retained by the officer.

An account in this form should be prepared at every sale of public property. All money received from sales, after deducting expenses of sale, should be immediately deposited in the nearest United States depository to the credit of the Treasurer of the United States, the original certificate of deposit to be forwarded at once to the Secretary of the Treasury, and the duplicate certificate of deposit to be retained by the officer.

The necessary expenses of all sales of public property will be paid out of the total receipts from such sales. (Vide Cir. No. 8, A. G. O., July 24, 1891.) Expenses of sales will be supported by vouchers to be filed with this account Where no expense is incurred, it will be so stated.

420. Military stores and public property condemned and ordered sold will be disposed of at auction for cash, on due public notice, and in such market as the public interests may require. The officer making the sale will suspend it when in his opinion better prices can be obtained, except in the case of condemned animals, the disposition of which is provided for in paragraph 1037. The auctioneer's certified detailed account of the sale, and the vouchers for the expenses attending it, will be reported on the proper forms to the chief of the bureau to which the property pertained, and a copy of the auctioneer's detailed account of the sale will be furnished the Inspector-General.—*A. R., 679.*

421. Horses and mules inspected and condemned as unfit for service will be advertised for sale and disposed of within ten days from date of advertisement.—*A. R., 1037.*

The retention in the service of cavalry or artillery horses which have been condemned by an inspector as no longer fit for cavalry or artillery service, for the purpose of mounting members of the Hospital Corps when on duty in the field and of furnishing horses for officers of infantry when temporarily acting as field officers or for use as draft animals, is in violation of paragraph 1037 of the Regulations and will not be permitted.

Provision is made in paragraph 1421 of the Regulations for furnishing horses to members of the Hospital Corps for field service.

There is no authority of law for supplying horses to mount officers of infantry when temporarily acting as field officers.—*Orders Acting Sec. War, Feb. 19, 1898; 70962 A. G. O., 1898; Cir. 3, A. G. O., 1898.*

422.

FORM NO. 54.

(Voucher to abstract I.)

SALES TO OFFICERS.

To be in duplicate: one copy to be retained by the officer who sells the property; one to be sent to the Quartermaster-General with the Quarterly Return as a voucher.

423.

FORM NO. 56.

(Voucher to Abstract I.)

STATEMENT OF CHARGES.

To be in duplicate: one to be retained by the officer, the other to be forwarded to the Quartermaster-General with the Quarterly Return, as a voucher to Abstract I.

NOTE.—Articles of quartermaster's supplies in ordinary use by soldiers may be charged to them on muster and pay rolls when lost or destroyed by their fault.

424. In statements of charges against enlisted men on muster rolls, the names of the articles must be given; designating them as quartermaster's supplies is not sufficient.—*Manual, 59.*

DESERTERS.

425. When a soldier deserts, a board of survey will be called by the regimental commander to ascertain whether he has lost or abstracted any articles of Government property, and if so, to determine the money value of the same. The value of

the articles thus found to be missing will be charged against the deserter on the next muster and pay roll of his company, which will be accompanied by a copy of the board's report. A copy of so much of the proceedings as relates to the property charged on any roll will accompany the return to which the property pertains. The board will also fully investigate the circumstances attending desertion, especially the causes which induced it, and make a separate report in each case of its investigation and conclusions thereon, which will be transmitted to department headquarters through intermediate channels.—*A. R., 115, as amended by G. O. 45, A. G. O., 1898.*

BOARDS OF SURVEY.

(Voucher to Abstract I.)

426. Public property which has been damaged, except by fair wear and tear, or is unsuitable for the service, before being submitted to an inspector for condemnation, will be examined by a board of survey. By order of the commanding officer, public animals may be killed to prevent contagion or terminate suffering; clothing infected with contagious disease, and stores that have become so deteriorated as to endanger health or injure other stores, may be destroyed; but in every case of this nature a board of survey shall act, and an inventory and inspection report signed by the accountable and commanding officers will be prepared and forwarded. In urgent cases the taking of proof and the preparation of written proceedings by the board may follow the destruction of the property.—*A. R., 708.*

427. A board of survey will be called by the commanding officer of the post or station. It will be composed of three officers, exclusive of the commanding officer and those who are interested, if that number be present for duty; otherwise, of as many as are so present, exclusive of the commanding and interested officers; or if none but the commanding officer and interested officers be present for duty, then of the commanding officer. When only the responsible or interested officer is present, he will not constitute himself a board of survey, but will furnish the department commander his certificate of facts and circumstances, supported by affidavits of enlisted men or others who are cognizant thereof. Should a case thus presented not be considered satisfactory, or in a case in which only interested officers with opposing interests are present for duty at the post, the department commander may make the necessary investigation.—*A. R., 709.*

428. A board of survey must fully investigate matters submitted to it. It will call for all evidence attainable, and will not limit its inquiries to proofs or statements presented by parties in interest. It will rigidly scrutinize the evidence, especially in cases of alleged theft or embezzlement, and will not recommend the relief of officers or soldiers from responsibility, unless fully satisfied that those charged with the care of property have performed their whole duty in regard to it. In no case, however, will the report of a board take the place of the evidence required in paragraph 682.—*A. R., 710.*

429. The party responsible for the property to be surveyed will, in all cases, furnish the original certificates or affidavits upon which he relies to relieve him from responsibility, and the number of duly attested copies thereof required by a board of survey to accompany its proceedings.—*A. R., 711.*

430. A board of survey has no power to administer oaths, either to its members or to witnesses before it, but it should hear in person or by letter all persons concerned in the subject-matter before it.—*A. R., 712.*

431. A board of survey can not condemn public property. Its action is purely advisory. It is called for the purpose of ascertaining and reporting facts, submitting opinions, and making recommendations upon questions of responsibility which may arise through accident, mistake, or neglect. For example, it investigates and determines questions involving the character, amount, and cause of damage or deficiency which public property may have sustained in transit, store, or use, and which is not the result of ordinary wear and tear of the service, and reports the investigation made, its opinions thereon, and fixes responsibility for such damage or

deficiency upon the proper party. It makes inventories of property ordered to be abandoned when the articles have not been enumerated in the orders for abandonment. It recommends the prices at which damaged clothing may be issued, and the proportion in which supplies shall be issued in consequence of damage or deterioration that renders them, at the usual rate, unequal to the regulation allowance, fixing in each instance responsibility for actual condition. It verifies the discrepancy between invoices and the actual quantity or description of property transferred from one officer to another, fixes definitely amounts received for which the receiving officer must receipt, and ascertains, as far as possible, where and how the discrepancy has occurred. It inventories and reports the condition of property in the possession of deceased officers as provided for in paragraph 84.—*A. R., 713.*

432. The proceedings of a board of survey will be prepared in triplicate and signed by each member who concurs in the finding. Should a member not concur, he will submit a minority report, to be embodied in the record immediately after the majority report and signed by the dissenting member. The proceedings will then be submitted to the convening authority for approval or disapproval.—*A. R., 714.*

433. When the value of the property submitted for survey or the loss or damage to be inquired into does not exceed $500, and the interested officer does not request the department commander's action, the proceedings of the board will be considered complete for submission as a property voucher upon the approval of the convening authority. One copy will then be forwarded to department headquarters and the others delivered to the officer accountable.—*A. R., 715.*

434. Should the proceedings be disapproved by the convening authority, or should the value of the property submitted for survey or the loss or damage to be inquired into exceed $500, or, whatever the amount involved, should the officer pecuniarily interested request it, the proceedings in triplicate will be forwarded to the department commander for review, and with his action are complete. One copy will then be filed at department headquarters and the others sent to the accountable officer. But all proceedings of boards of survey, whatever their nature or the amounts involved, are subject on call to the approval or disapproval of the department commander or such other action on his part as the merits of the case or the interests of the Government may in his opinion require.—*A. R., 716.*

435. The proceedings of a board of survey which recommends the relief of officers and enlisted men from responsibility should not be approved unless full and careful investigation and convincing proof to sustain the board's findings appear.—*A. R., 717.*

436. Properly approved proceedings of boards of survey may be submitted as vouchers to property returns. They are not to be considered as conclusive until accepted by the Secretary of War. Until then they are to be regarded simply as the opinions and recommendations of disinterested officers, to aid in the settlement of questions of accountability between the Government and the individuals concerned. If, on examination in the proper bureau, they exhibit serious errors or defects either of investigation or of finding, they will not be accepted as sufficient vouchers, and the officer submitting them will be duly notified, that he may have opportunity to make explanations or appeal to the Secretary of War.—*A. R., 718.*

437. At posts or stations not under the control of department commanders commanding officers will be governed by these regulations in convening boards of survey and acting upon their proceedings, but in cases referred to in paragraph 716 will forward the papers to the chiefs of bureaus to which the property pertains.—*A. R., 719.*

438. Separate proceedings of boards of survey will be had for each staff department concerned.—*A. R., 720.*

439. Whenever a board recommends a stoppage against an enlisted man and the recommendation is approved, the convening authority will cause a copy of the proceedings to be furnished to the company commander, who will charge the amount on the next muster and pay rolls of the company.—*A. R., 721.*

440. If an inspection of property follows the action of a board of survey thereon, one copy of the proceedings will accompany the inventory and inspection report which is transmitted as a voucher to the officer's returns, and another, with the inventory and inspection report, will be filed by the officer with his retained papers.—*A. R., 722.*

INSPECTION REPORTS.

(Voucher to Abstract I.)

NOTE.—Blank inspection reports are furnished by the Inspector-General, United States Army.

PROPERTY FOR CONDEMNATION.

441. Inspections having in view the condemnation of property will be made by inspectors-general, acting inspectors-general, or officers specially designated by the commander of a department, the commander of an army in the field, or higher authority. Officers designated for the foregoing purpose shall not be in any way connected with the staff department, corps, post, or particular organization to which the property to be inspected pertains, except in the case of unserviceable public animals or of small quantities of rapidly deteriorating subsistence stores unfit for sale or issue to troops but not worthless, if delay would entail loss to the Government.—*A. R., 878.*

442. Officers will prepare and sign in triplicate, on blank forms furnished by the Inspector-General of the Army, inventories of public property requiring inspection, and present them, with the property, to the inspector-general or acting inspector-general at the time of his annual visit. In the case of rapidly deteriorating subsistence stores or of unserviceable public animals, such inventories will be prepared when necessary, and unless the time of the annual visit of an inspector be near at hand, one copy will be forwarded to the commander of the department or army in the field. Public animals will be inventoried singly, with a brief description of color, sex, age, and distinguishing marks.—*A. R., 879.*

443. As far as practicable, inventories of unserviceable property will state the cost of the articles, and in case of damaged or inferior stores the depot whence obtained, the marks upon them, with marks on original packages, and names of contractors and inspectors.—*A. R., 880.*

444. For inspection the property will be arranged in the order of enumeration in the inventory, every article will be examined by the inspector, and the officer responsible will accompany him and be prepared to give all necessary information in regard to it.—*A. R., 881.*

445. Inspectors will examine all property properly presented for condemnation. When all property presented has been destroyed in the presence of the inspector, one inventory will be forwarded by the inspecting officer through department headquarters to the Inspector-General of the Army and the others will be delivered to the accountable officer. In cases in which the inspector recommends the sale of any property or its transfer to depots, he will forward all the inventories to department headquarters, and if the inspector's action is approved by the department commander, except as provided in paragraphs 1525 and 1526, two will be returned to the accountable officer and the other forwarded to the Adjutant-General of the Army to be transmitted to the Inspector-General of the Army, and, in similar cases, when the accountable officer is not serving under the department commander and all the property has been destroyed in the presence of the inspector, one copy of the inventory will be forwarded to the Inspector-General of the Army and two to the accountable officer, or if sale or transfer of the property is recommended, the inspecting officer will forward all the inventories to the Inspector-General of the Army, who will forward them to the Secretary of War, through the chief of bureau concerned; one copy will be returned to the Inspector-General and two to the accountable officer.—*A. R., 882.*

446. Inspectors will exercise great care in examining property submitted to them for condemnation, and in making recommendations regarding its disposition. Articles "to be continued in service" are such as are still serviceable. Those "to be dropped" from the returns are such as can not be sold at the post and are not worth cost of transportation to an arsenal or depot for repair. If worthless, they must be so far destroyed as to prevent any possibility of future presentation. Such articles as can not be destroyed will, when practicable, be marked "I. C." (inspected—condemned), or will be broken up and the serviceable parts retained. Condemned animals will be branded "I. C." on the neck under the mane. Should the inspector's recommendation be disapproved in regard to articles marked "I. C.," the marks will be canceled and a certificate of the fact given to the responsible officer. Suitable brands and stencils will be kept for use of inspectors at posts and depots. Articles "to be sold at post" are such as are of no further public use, or not worth cost of transportation to a depot. Those "to be turned into depot" are such as can not be repaired at the post, and are worth cost of transportation.—*A. R., 883.*

447. Public property in use will not be reported as unserviceable, nor condemned by an inspector merely because worn or shabby in appearance, when really strong and serviceable.—*A. R., 884.*

448. Great care will be taken to prevent property once condemned and ordered dropped from the returns from being again presented for inspection. When public property is presented to an inspector for condemnation the officer responsible will certify on the inventory that the property has not been previously condemned.—*A. R., 885.*

449. Inspectors will, when practicable, cause the destruction in their presence of all property found to be worthless and which is without money value at or near the place of inspection, and will state in their reports that "the articles recommended to be destroyed have no money value at or near the post." The action of an inspector on property of this character will be final, and his report will be a valid voucher for the responsible officer. When property thus condemned is not destroyed in the presence of the inspector the responsible officer will certify to the fact of subsequent destruction in his presence.—*A. R., 886.*

450. An inspection report on damaged clothing will set forth the amount of damage to each article; also a list of such articles as are fit for issue to prisoners, or, at reduced prices, to enlisted men willing to receive them.—*A. R., 887.*

451. Department commanders, the commander of an army in the field, or the Commanding General of the Army, may give orders, on the reports of authorized inspectors, to sell, destroy, or make such other disposition of condemned property as the case may require, except the sale of ordnance and ordnance stores and the destruction of saddles issued by the Ordnance Department, for which the orders of the Secretary of War must be given. If the property be of considerable value, and there be good reason to suppose that it can be more advantageously applied or disposed of elsewhere than within the command, the matter will be referred to the War Department through the Adjutant-General of the Army.—*A. R., 888.*

452. Orders for the final disposition of condemned property will be indorsed by the proper authority on the inspection reports, each copy being made complete in itself. One will be forwarded, through military channels, to the Inspector-General of the Army, and the others to the accountable officer, who will forward one, or suitable extracts therefrom, with his accounts, and file the other with his retained papers.—*A. R., 889.*

INVENTORIES OF PRORERTY FOR CONDEMNATION.

453. The officer accountable for quartermaster's supplies at a station will make the inventory of unserviceable property required by A. R., 879. An officer who holds property on memorandum receipt will, when property becomes unserviceable, return it to the quartermaster, who, at the proper time, will submit such accumulations to an inspector. In the case of cavalry or artillery horses that should remain in the

hands of the cavalry or artillery officer until disposed of, such officers will, when animals become unserviceable, notify the quartermaster and furnish him with all the information necessary to make a proper inventory. When it is not practicable to return the property to the quartermaster, as may rarely happen, the officer holding the property will make the inventories.—*Manual, 28.*

454. FORM No. 46

ABSTRACT K.

ARTICLES TRANSFERRED.

The original copy of this form to be forwarded to the Quartermaster-General with the Quarterly Return.

A press copy to be retained by the officer.

This abstract contains all transfers of stores to other officers, to be accounted for by them; the vouchers will be their receipts. When these are not received in time the quartermaster will substitute his own certified list of the stores sent and the bill of lading. The receipts he will afterward transmit when he receives them.

Extra leaves will be furnished when required.

---

455. FORM No. 47.

RECEIPT FOR QUARTERMASTER'S SUPPLIES TRANSFERRED.

To be in duplicate: one copy to be retained by the officer who transfers the property, one to be sent to the Quartermaster-General, with Abstract K, at end of quarter.

---

456. FORM No. 50.

ABSTRACT L.

ABSTRACT OF HORSE MEDICINES AND DRESSINGS ISSUED.

The original copy of this form to be forwarded to the Quartermaster-General with the Quarterly Return; a press copy to be retained by the officer.

Horse medicines and dressings expended in the public service by the quartermaster will be accounted for on Form No. 43, and entered on this abstract.

The number of animals for which the expenditure is made will be certified on the voucher.

Transfers to be entered on Abstract K.

457. FORM NO. 51.

REQUISITION

FOR

HORSE MEDICINES AND DRESSINGS.

The original copy of this form to be forwarded to the Quartermaster-General with Abstract L; a press copy to be retained by the officer.

VETERINARY MEDICINES.

458. Veterinary medicines, instruments, and supplies for the treatment of public animals and authorized private horses of mounted officers are furnished by the Quartermaster's Department. Estimates will be prepared on the regular form for estimates for quartermaster's stores and in conformity with the standard supply table furnished by the Quartermaster-General.—*A. R., 1038.*

459. The quartermaster will have charge of veterinary medicines and dressings, and, under the direction of the commanding officer, will issue and expend such articles and in such quantities as may be necessary. A special requisition for articles not in the table, with an explanation of the nature of the emergency or case rendering it necessary, will be forwarded, through the regular channel, for the action of the Quartermaster-General.—*A. R., 1039.*

460. Veterinary instruments and books will remain in the custody of the quartermaster, and will be loaned as needed in the public service.—*A. R., 1040.*

461. FORM NO. 65.

ABSTRACT M.

CLOTHING ISSUED TO ENLISTED MEN.

The original copy of this form to be forwarded to the Quartermaster-General with the Quarterly Return.

The duplicate to be retained by the accountable officer.

462. FORM NO. 86.

(Two sizes of this form are published.)

SCHEDULE

OF

CLOTHING AND MATERIALS REQUIRED FOR ISSUE TO ENLISTED MEN.

The requirements of A. R., 1178, should be carefully observed.

Blank spaces under column headings of schedule will be filled by ruled horizontal lines.

This schedule will be filed with records of company or detachment.

463. When clothing is required, a schedule enumerating the articles needed by each man and the money value of each article will be prepared by the company or detachment commander on the prescribed form. This schedule, approved by the commanding officer, will be sent to the quartermaster, and when the clothing is ready for issue the commander of the organization will be notified. Issue will be made by the quartermaster in the presence of a disinterested commissioned officer,

who will witness the signatures of the soldiers upon the schedule, and this will be returned to the commander of the organization, with the certificate of the quartermaster that the articles specified have all been issued. The number of each article and the total value of all the articles issued to each organization will be entered by the quartermaster upon duplicate abstracts of issues. The aggregate money value of all the articles issued must agree exactly with the aggregate value of issues to individuals, and the witnessing officer will make this verification of the accuracy of the schedule before certifying to the correctness of the entries upon the abstract.

The commander of the organization and the witnessing officer will both certify on each copy of the abstract that the issues were made as stated in schedule and abstract, and that the money value of the issue to each man has been entered in the clothing book. These entries in the clothing book, with date of issue and name of quartermaster, will be attested by the witnessing officer. The abstract certified as required above, signed by the quartermaster, and approved by the commanding officer, will be the voucher for dropping clothing from the return.—*A. R., 1178.*

464. At ungarrisoned or isolated stations, where it is impracticable to have the issue witnessed as required by paragraph 1178, the unwitnessed receipts of men for clothing issued to them will be vouchers to the returns of the issuing officer, accompanied by his certificate, that he has charged on their clothing accounts the money value of the articles issued, or has notified the proper officer to make such charge.—*A. R., 1179.*

(Attention is called to notes and allowance tables published with annual price list of Clothing and Equipage.)

465. 1. The issue of clothing to recruits before joining their companies will be confined to the smallest quantity absolutely necessary to their comfort. Recruits sent directly to regiments from recruiting stations, if sufficiently clothed when enlisted, will join without the issue of uniforms. Officers on recruiting duty will fully explain to all recruits the importance of economy in the use of their clothing allowance, and will give their personal attention to the prevention of excessive issues.

2. The form, "List of clothing drawn since enlistment," heretofore in use at recruiting stations and rendezvous, will be discontinued, and all clothing issued to a recruit from date of enlistment will be entered in the Soldier's Hand Book. Immediately before the departure of a recruit from a recruiting station or rendezvous, and immediately after his arrival at a rendezvous or regiment, the list of articles drawn by him will be verified in the presence of a commissioned officer, the recruit himself, and a member of the recruiting party, or a sergeant of his company. A list of the articles of clothing drawn since enlistment will thus follow him until he reaches his final destination, and be verified each time he is transferred from one commanding officer to another.

3. General recruiting stations will be supplied, hereafter, with the necessary Hand Books for issue to recruits who draw clothing thereat. When a recruit is forwarded to a rendezvous or regiment without escort, his Hand Book and the descriptive and assignment roll will be mailed to the proper commanding officer.—*G. O. 43, A. G. O., 1895.*

466. FORM NO. 48.

SPECIAL REQUISITION

FOR

Q. M. SUPPLIES.

Form No. 48 is for use by company officers when making requisition for articles needed for the proper equipment of their commands. It is used in connection with the memorandum receipt attached, Form No. 99, provided for in A. R., 1053.

(See Form No. 99 for regulations.)

Property so transferred should continue to be carried on the returns of the quartermaster, except such articles as may be properly dropped as expended.

467. FORM NO. 99.

MEMORANDUM RECEIPT.

FOR SUPPLIES IN USE.

468. Officers commanding companies or detachments will be furnished by the quartermaster, on approved requisition, with the necessary authorized quartermaster's supplies; and for all such, except those that may be properly dropped as expended, said commanding officers will give memorandum receipts to the accountable officer, who will continue to bear said supplies on his return until they have been transferred or expended and duly accounted for as required by regulations.—*A. R., 1053.*

469. Officers commanding companies or detachments temporarily absent from posts will continue responsible to quartermasters from whom supplies have been procured on memorandum receipts. Should the services of a quartermaster become necessary, one will be appointed for the command.—*A. R., 1054.*

470. FORM NO. 98.—(Large.)

CERTIFICATE OF SUPPLIES.

TRANSFERRED.

(A short form of this blank is also furnished.)

471. When troops change station only such quartermaster's supplies as are authorized or as may be directed to be transferred will be removed from the station. Company and detachment commanders, prior to departure from a station, will have a settlement with the quartermaster for supplies held on memorandum receipt. For such supplies as must accompany troops, company and detachment commanders will give certificates to the quartermaster. Memorandum receipts that have been thus satisfied will be returned to the respective company and detachment commanders. The quartermaster will forward the certificates, accompanied by the requisite papers for transferring the accountability, to the quartermaster at the destination of the troops. The commanders of incoming organizations upon arrival will report the supplies in their custody and give memorandum receipts therefor to the quartermaster, who will then return to the respective commanders their certificates.—*A. R., 1055.*

472. Certificates given for supplies accompanying troops and memorandum receipts given by officers for supplies issued or loaned for their individual use or for use of the organizations under their command, will be made in the prescribed form, and should any officer, when called upon by proper authority to produce any of the supplies enumerated therein, fail to do so, or to furnish proper evidence that deficient or damaged supplies have been accounted for as required by regulations, the name of the officer delinquent will be reported to the Secretary of War by the Quartermaster-General, and said officer's pay to the extent of the deficiency or damage will be stopped, in conformity with paragraphs 701 and 702. The accountable officer may drop from his return the articles deficient, forwarding the memorandum receipt or certificate as a voucher therefor.—*A. R., 1056.*

NOTE.—In addition to the foregoing, blanks Nos. 4 and 5 are furnished for use as

temporary vouchers when shipments are made. The transferring officer makes use of Form 5 as a voucher to his return of Quartermaster's Supplies only until the receipt of the consignee is received; or in case of loss or damage en route, as provided in A. R., 1126 and 1127.—*See par. 475 and 476.*

473. FORM NO. 4.
(Authorized May 23, 1896.)

INVOICE OF SUPPLIES TRANSFERRED

to.....

by.....

on the.....day of....., 18

For transportation to.....

To be in duplicate: both copies to be signed by the officer who turns over the stores, and to be handed to the Quartermaster who receives them for transportation.

474. FORM NO. 5.
(Authorized August 12, 1896.)

RECEIPT FOR SUPPLIES

Transferred to.....

.....Quartermaster.....

AT

.....

For transportation to.....

To be in duplicate: both copies to be signed by the officer who receives the stores for transportation, and to be furnished to the officer who has turned them over to him.

475. An officer who turns over supplies to another for transportation in the best condition in which it is possible to put them is relieved from any further responsibility therefor by the receipt of the officer to whom they are intrusted for transportation. Should the officer to whom the stores are consigned discover damage or deficiency, he will apply for a board of survey, before which all concerned will be heard in person or by letter. The board will ascertain and determine the amount

and condition of the stores actually delivered to the receiving officer, who will receipt to the officer intrusted with their transportation for the amount and quantity so determined. The latter officer will be held responsible for all damages or deficiency, unless relieved therefrom by the report of the board of survey, duly approved by the reviewing authority.—*A. R., 1126.*

476. When a quartermaster receives supplies, transported by a common carrier under agreement with the Quartermaster's Department, which do not correspond to the invoice because of damage or deficiency not attributable to ordinary loss or wastage, the facts will be fully investigated by a board of survey (unless the carrier voluntarily assumes liability for the loss) and the money value of the damage or deficiency will be charged to the party responsible therefor, whether the shipping officer or carrier. The authority which calls the board will, as soon as possible, transmit copies of its proceedings to the forwarding and receiving officers and to the officer authorized to pay the account. In case the responsibility is fixed upon the carrier, the receiving officer will note on the bill of lading the deductions which should be made for such loss or damage by the quartermaster who pays the account. * * * —*A. R., 1127.*

Miscellaneous Provisions Pertaining to Returns of Quartermasters' Supplies.

MILITARY ATTACHÉS.

477. An officer of the Army serving as military attaché abroad will be entitled to the following allowances: A suitably furnished office when needed, or an unfurnished room with one desk or table, six chairs, one book or file case, the articles allowed for an office desk by regulations, and the stationery required in the performance of public duty, to be furnished by the Quartermaster's Department, and in either case the regulation allowance of fuel for one office fire. Mounted officer will be allowed forage if horses are actually kept, and officers not mounted, or mounted officers not drawing forage, the hire of a horse when necessary for mounted duty. Necessary funds for these allowances and blank forms for reports and returns will be procured by requisition on the Quartermaster-General. Money accounts will be rendered quarterly. Items for necessary cost of exchange will be entered on accounts current, the entries of each being supported by the certificate of the officer that current rates of exchange were paid and that other vouchers are not obtainable. Allowances of mileage, commutation of quarters, and, except as provided in paragraph 1121, transportation, are the same as when on other duty.—*A. R., 36.*

478. On the death of an officer in charge of public property or funds, his commanding officer will appoint a board of survey, which will inventory the same, and make the customary returns therefor, stating accurately amounts and condition. These the commanding officer will forward to the chiefs of the bureaus to which the property or funds pertain, and he will designate an officer to take charge of such property or funds until orders in the case are received from the proper authority.—*A. R., 84.*

479. The clothing abandoned by a deserter will be turned over to the quartermaster, with a certificate from the company or detachment commander showing its condition and the name of the deserter to whom it belonged. All other personal effects of a deserter will be disposed of as in the case of unclaimed effects of deceased soldiers.—*A. R., 130.*

480. Whenever, in the opinion of a commanding officer, the condition of any silken color, standard, or guidon in the possession of his command has become unserviceable, a board of survey will be appointed to report for the information of the Secretary of War its condition and as to the necessity of supplying a new one. If requiring repair, application to have it placed in a serviceable condition should be made to the Quartermaster-General. Service colors and guidons will be submitted to the action of an inspector when unfit for further use. Upon receipt of

new silken colors, standards, or guidons, commanding officers will cause those replaced to be suitably labeled and sent to the Adjutant-General of the Army for preservation.—*A. R., 223.*

481. Through patriotic sentiment condemned flags are never sold.—*Q. M. Manual, 1896, Par. 48.*

COMPANY BOOKS AND RECORDS.

482. The company records will consist of: A company order book, a book of letters received, an index of letters received, a book of letters sent, an index of letters sent, a company council book, supplied by the Quartermaster's Department; a sick report book, a company clothing book, a morning report book, a descriptive and deposit book, and a duty roster, supplied by the Adjutant-General; also for a company of cavalry or light artillery, a descriptive book of public animals, furnished by the Quartermaster's Department. A record of vaccinations will be entered in the descriptive and deposit book. The records will also contain orders and instructions received from higher authority, retained copies of the various rolls, reports, and returns required by regulations and existing orders, and all letters and correspondence affecting the personnel of the company. Copies of orders entered by first sergeants in company order books will be attested by the adjutant.—*A. R., 264.*

The records of each company or detachment will contain full information respecting all quartermaster's supplies, showing list of articles, date of receipt, from whom received, and name of officer who signed memorandum receipt therefor; also an account of all articles turned in, expended, stolen, lost, or destroyed; and the company or detachment commander will quarterly and when relinquishing his command have a settlement with the quartermaster.—*A. R., 265.*

POST RECORDS.

483. The following books of record will be kept at each post: An order book, a letters-received book, an index book for letters received, a letters-sent book, an index book for letters sent, a post council of administration book, furnished by the Quartermaster's Department; a morning-report book, and a guard report book, furnished by the Adjutant-General of the Army; a post-exchange council book, provided by the post exchange. All copies of all returns and reports rendered, if not contained in the book of orders received, letters sent, all letters received which are not required to be returned; in fine, all official papers which relate to post administration, and which are required to be kept at the post, will be filed and preserved as a part of the post records. The records will not be removed from the post except on its discontinuance. Commanding officers will see that the records are accurately kept and are properly transferred to their successors.

REGIMENTAL RECORDS.

484. Regimental records will consist of an order book, a letters-received book, an index book for letters received, a letters-sent book, an index book for letters sent, and a regimental fund book, furnished by the Quartermaster's Department; a descriptive book, furnished by the Adjutant-General of the Army; all orders, circulars, and instructions from higher authority, copies of the monthly returns, muster rolls of the field, staff, and band, other regimental returns and reports, and all correspondence concerning the regiment or affecting its personnel.

All orders and circulars from the headquarters of the Army, or of the corps, division, brigade, or territorial department in which the regiment may be serving, will be filed in book form and indexed as soon as received.—*A. R., 243, 244.*

485. Articles of camp and garrison equipage needed for strictly post or police purposes, as flags, spades, shovels, axes, hatchets, pickaxes, and brooms, will be issued by the quartermaster on special requisition of the officer of the guard or officer of the day, approved by the post commander. These articles will be receipted for by

the officer making the requisition and dropped from the quartermaster's returns; articles other than those herein enumerated will be continued on his returns.—*A. R., 454.*

Articles so obtained will be duly entered, by the officer who receives them, on the guard report under the heading "Articles in charge." They will be carried on the report and daily receipted for by the successive officers of the guard or day. When no longer fit for use they will be submitted for inspection, and, if condemned, disposed of as ordered.—*A. R., 455.*

An officer who receipts for property so carried on the guard report is not required to render returns thereof. He is relieved from accountability for it by the receipt of his successor.—*A. R., 456.*

486. Supplies, stores, and property of any kind procured out of Army appropriations will not be transferred, in any way or under any circumstances, for the use of Indians except under authority first obtained from the Secretary of War. Any officer violating the terms of this regulation will be charged with the money value of the supplies, stores, or property transferred, and in addition be otherwise held accountable, according to circumstances. But this paragraph will not be construed to prohibit the issue of small quantities of subsistence stores to Indians visiting military posts, as authorized in paragraph 1266.—*A. R., 479.*

Indians held as prisoners of war are entitled to receive necessary subsistence, clothing, medicines, and medical attendance. There is no authority of law permitting such supplies and attendance to be furnished to Indians under the care and management of the Interior Department.—*A. R., 480.*

487. Deliveries under contract will be made monthly when practicable. Officers reponsible for stores will take the necessary precautions to prevent loss or damage.—*A. R., 1058.*

Grain, hay, straw, and coal when received will be carefully weighed. Wood will be carefully piled and measured.—*A. R., 1059.*

Public Property Accountability and Responsibility.

GENERAL PROVISIONS.

488. Accountability and responsibility devolve upon any person to whom public property is intrusted and who is required to make returns therefor. Responsibility without accountability devolves upon one to whom such property is intrusted, but who is not required to make returns therefor. Thus, with respect to quartermaster's supplies intrusted to a company or detachment commander, responsibility but not accountability attaches.—*A. R., 657.*

489. The officer in permanent or temporary command of a post or station is responsible for the security of all public property of the command, whether in use or in store, and although for purposes of periodical accountability to the War Department it may all have been officially receipted for by subordinate officers, the commanding officer is nevertheless responsible and pecuniarily liable with them for the strict observance of the regulations in regard to its preservation, use, and issue. He will take care that all storehouses are properly guarded, that only reliable agents are employed, and only trustworthy enlisted men are detailed for duty in them or in connection with property.—*A. R., 658.*

490. If an officer in charge of the public property of a command (not properly pertaining to a company or detachment) is, by order, leave of absence, or any other cause, separated from it, the commanding officer or an officer designated by him will receipt and account for it.—*A. R., 659.*

If it becomes necessary to remove all officers from the charge of public property, the commanding officer will take measures to secure it and report the circumstances to the proper authority.—*A. R., 660.*

A company or detachment commander is responsible for all public property pertaining to his company or detachment and will not transfer his accountability there-

for to a successor during periods of absence of less than a month, unless so ordered by competent authority; when such absence exceeds a month, the question of responsibility is settled by the proper authority.—*A. R., 661.*

An officer will not, when it can be avoided, be detailed for duty which will separate him from public property for which he is accountable.—*A. R., 664.*

491. The officer in temporary or permanent command of a company or detachment is responsible for all public property used by or in possession of the command, whether he receipt for it or not.—*A. R., 662.*

492. All public property, whether paid for or not, must be accounted for on the proper returns.—*A. R., 692.*

493. A transfer of public property involves a change of possession and accountability. The transferring officer will furnish the receiving officer with invoices, in duplicate, accurately enumerating the property, and the latter will return duplicate receipts. The transaction will appear on the property returns rendered by each.—*A. R., 665.*

494. When an officer to whom stores have been forwarded believes them to have miscarried, he will promptly inform the issuing and forwarding officers.—*A. R., 666.*

495. If an officer to whom public property has been transferred refuses to receipt for it, the invoicing officer will report the facts to the commanding officer of the former for action. Copies of all papers relating to the transaction will be filed with his returns.—*A. R., 667.*

496. Upon the receipt of public property by an officer he will make careful examination to ascertain its quality and condition, but will not break original packages until issues are to be made, unless he has reason to believe the contents defective. Should he discover defect or shortage, he will apply for a board of survey to determine it and fix the responsibility. Should he consider the property unfit for use, he will submit inventories in triplicate and request the action of an inspector. The same rule will be observed in regard to packages when first opened for issue, and for property damaged or missing while in store.—*A. R., 668.*

497. When packages of supplies are opened for the first time, whether because of apparent defect or for issue, the officer responsible or some other commissioned officer will be present and verify the contents by actual weight, count, or measurement, as circumstances may require, and in case of deficiency or damage will make written report of the facts to the post commander. If only the officer responsible be present and make the report, he will secure the sworn statements in writing of one or more civilians or enlisted men regarding the condition of the property when examined. Should a board of survey be convened, the post commander will refer to it the report made by the examining officer, together with the sworn statements. At arsenals and depots where there are persons whose special duty it is to receive and issue public stores, the reports herein required may be made by them instead of officers of the Army.—*A. R., 669.*

498. The giving or taking of receipts in blank for public property is prohibited.—*A. R., 670.*

499. Supplies procured by one bureau will not be furnished to another, except by special authority of the Secretary of War. When furnished and restored in kind, they will be delivered at the post from which received, or at such other post as department commanders or chiefs of bureaus concerned may determine. If the transaction is between two bureaus of the War Department, payment will be made at the contract or invoice price of the stores; when between a bureau of the War Department and any other Executive Department, the amount to be paid will include the contract or invoice price and cost of transportation.—*A. R., 671.*

500. In no case will means of transportation or other property of any branch of the military service be taken as a part of the outfit of surveying or exploring expeditions for which Congress has made appropriations without the express authority of the Secretary of War.—*A. R., 672.*

501. When it is impracticable for an officer to personally superintend his issues—as may be the case with one charged with disbursements or the care of depots—he should choose with great caution the agent to whom he intrusts the duty.—*A. R., 673.*

502. The keys of storerooms or chests will not be intrusted to enlisted men or civilians, without great vigilance on the part of the accountable officer and a resort to every reasonable precaution, including frequent personal inspections, to prevent loss or damage.—*A. R., 674.*

503. An officer in charge of public property in use or in store will endeavor by timely repairs to keep it in serviceable condition. For this purpose the necessary means will be allowed on requisition, and property in store so repaired will be issued.—*A. R., 675.*

504. All movable public property will, if practicable, be conspicuously branded "U. S." before being used.—*A. R., 676.*

505. Public property will not be used nor will labor hired for the Government be employed for any private purpose whatsoever, except as authorized in these regulations.—*A. R., 677.*

506. For property worn out in the public service the preliminary action of a board of survey is not necessary, and the accountable officer will submit inventories thereof and ask for an inspector's action. When the action of a board of survey and an inspector are necessary, the inventory will be accompanied by a copy of the proceedings of the board.—*A. R., 678.*

507. Public property which has been condemned, or the issue price of which has been reduced by a board of survey, will not be purchased by an officer who was responsible therefor at the time of condemnation or reduction of price, nor by an officer who bore any part in such condemnation or reduction.—*A. R., 680.*

DAMAGED, LOST, DESTROYED, ETC.

508. Causes of damage to, and of loss and destruction of, military property are classified as follows:

1. Unavoidable causes, being those over which the responsible officers have no control, occurring (*a*) in the ordinary course of service, or (*b*) as incident to an active campaign.

2. Avoidable causes, being those due to carelessness, willfulness, or neglect.—*A. R., 681.*

509. Officers responsible for property will be charged for any damage to or loss or destruction of the same, and the money value deducted from their monthly pay unless they show, to the satisfaction of the Secretary of War, by their own affidavits or certificates or by one or more depositions that the damage, loss, or destruction was occasioned by unavoidable causes, and without fault or neglect on their part.—*A. R., 682.*

510. The proper officers to administer oaths in the administration of the affairs of the Army (except when otherwise specially provided) are judge-advocates of departments, judge-advocates of courts-martial, and trial officers of summary courts. When none of these are within reach and available, recourse must be had to a notary public or other civil officer competent to administer oaths for general purposes.—*A. R., 683.*

511. If an article of public property be lost or damaged by the neglect or fault of any officer or soldier, he shall pay the value thereof, or the cost of repairs, at such rates as a board of survey may determine.—*A. R., 684.*

512. The amount charged against an enlisted man on the muster and pay rolls on account of loss or damage of or repairs to Government property shall not exceed the value of the article or cost of repairs; and such charge will only be made on conclusive proof, and never without an inquiry, if the soldier demand it. He will be informed at the time of signing the pay rolls that his signature will be regarded as an acknowledgment of the justice of the charge.—*A. R., 685.*

513. When a deserter carries away public property, or when such property is lost through his desertion, its value will be determined by a board of survey and charged against him on the next muster and pay rolls.—*A. R., 686.*

514. If articles of public property are embezzled, or lost or damaged through neglect, by a civilian employee, the value or damage as ascertained (and by a board of survey if necessary) shall be charged to him and set against any pay or money due him.—*A. R., 687.*

515. Whenever information is received that animals or other property belonging to the military service of the United States are unlawfully in the possession of any person not in the military service, the quartermaster, or other proper officer, will promptly cause proceedings to be instituted and diligently prosecuted before the civil authorities for the recovery of the property, and, if the same has been stolen, for the arrest, trial, conviction, and due punishment of the offender and his accomplices.—*A. R., 688.*

Upon satisfactory information that such United States property, unlawfully in the possession of any parties, is likely to be taken away, concealed, or otherwise disposed of before the necessary proceedings can be had in the civil tribunals for its recovery, the post or detachment commander will at once cause the same to be seized, and will hold it subject to any legal proceedings that may be instituted by other parties. Persons caught in the act of stealing public property will be summarily arrested by the troops and turned over to the civil authorities for trial.—*A. R., 689.*

516. Quartermasters, after they have failed to get possession of a lost or stolen animal by the ordinary means, may authorize the payment of a reward of not more than $25 for its recovery. If the animal has been stolen, they may offer an additional reward of like amount for each person arrested, tried, convicted, and sentenced for the theft.—*A. R., 690.*

517. The expenses necessarily incurred by any action under the three preceding paragraphs, with the exception of attorney's fees, will be paid by the Quartermaster's Department, upon proper vouchers approved by the department commander. Officers will promptly report their action to department headquarters.—*A. R., 691.*

518. The property responsibility of a company commander can not be transferred to enlisted men. It is his duty to attend personally to its security, and to superintend issues himself or cause them to be superintended by a commissioned officer.—*A. R., 663.*

Accountability for public property will not be transferred to enlisted men, except to sergeants of the post, noncommissioned staff at ungarrisoned posts, and sergeants of the Signal Corps.—*A. R., 694.*

519. Vouchers for issues or expenditures of property not authorized by regulations will be accompanied by copies of the orders directing the issues or expenditures.—*A. R., 695.*

520. An officer will have credit for an expenditure of property made in obedience to the order of his commanding officer. If the expenditure is disallowed, it will be charged to the officer who ordered it.—*A. R., 696.*

521. Public property expended, lost, or destroyed in the military service must be accounted for by affidavit, or the certificate of a commissioned officer, or other satisfactory evidence.—*A. R., 697.*

522. When an enlisted man has, by a court-martial, been convicted of losing or damaging public property, the officer responsible for the property will send with his property return a certified copy of so much of the court-martial order as refers to the case, giving number, date, and place of issue of the order, and stating on the face of said copy the rolls on which the charges are made.—*A. R., 698.*

523. Should an officer or agent of the Government charged with public property fail to render the prescribed returns thereof within a reasonable time, a settlement of his accounts will be made by the proper bureau of the War Department, and the money value of the property with which he is charged will be reported against him for stoppage.—*A. R., 699.*

524. The Quartermaster's Department will provide and issue horse and mule shoes, nails, smith's tools, and materials required for the service, except the smith's tools of the battery wagons and forges of light batteries. The horses of a troop of cavalry or light battery will be shod by its artificer.—*A. R., 1068.*

Paragraph 1068, A. R., of 1895, the action of which was suspended under authority of the Secretary of War, becomes operative on July 1, 1896, and requisitions for the stores therein mentioned will, from that date, be filled by the Quartermaster's Department, instead of by the Ordnance Department, as heretofore.

Officers accountable for these stores will, on June 30, drop the same from their ordnance returns and transfer them to the Quartermaster's Department. The smith's tools for the forges and battery wagons of light batteries (and for the cavalry forges for field service) will still be borne on the ordnance returns, and that department will continue to make issues to maintain that equipment in condition for field service, but the smith's tools in current use at posts in the permanent blacksmith shop will be supplied by the Quartermaster's Department.—*G. O., 23; A. G. O., 1896.*

CLOTHING AND EQUIPAGE.

525. A table showing the price of clothing and equipage for the Army, the allowance of clothing in kind to each soldier for each year of his enlistment, and his clothing money allowance for each year and day thereof, also the allowance of equipage to officers and enlisted men, will be published in orders.—*A. R., 1163.*

526. Estimates of clothing and equipage will be made quarterly as follows: On January 1 for a supply to last until June 30; on April 1, until September 30; on July 1, until December 31; on October 1, until March 31. Each company or detachment commander will prepare these estimates on the prescribed form and forward one copy to the post commander at the beginning of the period for which the estimate is made. They will be based on the authorized strength of the command and will show the quantities and sizes of the articles required and of those on hand.—*A. R., 1164.*

The post commander, after careful revision of these estimates, will cause the quartermaster to consolidate them and add such articles as may be needed for post purposes for the same period. Company or detachment estimates will be retained in the office of the quartermaster for the information and guidance of those concerned.—*A. R., 1165.*

The quartermaster will forward, through the regular channel, two copies of the consolidated post estimates to the chief quartermaster of the department, accompanied by a statement showing the articles of clothing (specifying sizes), equipage, and materials on hand at the post in excess of the requirements of the service for the period covered by the estimate. Chief quartermasters will report to the Quartermaster-General any unnecessary accumulation of clothing or equipage at a post.—*A. R., 1166.*

After revision and approval of the post estimates at department headquarters, the chief quartermaster will forward the same so as to reach the Quartermaster-General's Office not later than February 1, May 1, August 1, and November 1, respectively.—*A. R., 1167.*

If at the time estimates are prepared it be known that any of the troops are to change station, their estimates will not be included in the post estimates, but will be forwarded separately. The new station to which the supplies should be sent will be stated.—*A. R., 1168.*

Should the quantity of clothing and equipage supplied upon the periodical estimates prove inadequate, a special estimate in duplicate giving reasons therefor should be made and forwarded through proper channels to the Quartermaster-General.—*A. R., 1169.*

Officers of the recruiting service will, prior to the beginning of each quarter, forward estimates for a three months' supply of clothing and equipage to the Adju-

tant-General of the Army, who, after revision, will transmit them to the Quartermaster-General. These estimates should be made in duplicate and be accompanied by a list of such articles as may be on hand and not required for use during the period estimated for.—*A. R., 1170.*

Clothing and equipage required by the Engineer Battalion and ordnance detachments will be estimated for at the dates and for the periods indicated in paragraph 1164. The estimates will be made in duplicate and forwarded to the chiefs of the respective corps, who, after revision, will transmit them to the Quartermaster-General.—*A. R., 1171.*

All officers making estimates or requisitions for clothing and equipage will conform to regulations and orders fixing allowances. The following tables show the proportion of sizes to each hundred of the articles:

Articles.	Sizes and proportions of each.						Total.
	6¾	6⅞	7	7⅛	7¼	7⅜	
Helmets	6	21	31	26	12	4	100
Campaign hats	6	21	31	26	12	4	100
Forage caps	6	21	31	26	12	4	100
Canvas caps	6	21	31	26	12	4	100

Articles	Sizes and proportions of each.												Total.
	1	2	3	4	5	6	7	8	9	10	11	12	
Boots					3	11	31	33	16	4	2		100
Shoes					3	11	31	33	16	4	2		100
Uniform dress coats	10	25	30	25	6	4							100
Overcoats	10	25	30	25	6	4							100
Blouses	10	25	30	25	6	4							100
Canvas fatigue coats	10	20	30	20	15	5							100
Stable frocks	15	45	30	10									100
Undershirts, knit	8	36	38	15	3								100
Overshirts, dark-blue flannel	8	36	38	15	3								100
Trousers, kersey	5	5	15	15	10	5	10	5	10	10	5	5	100
Trousers, summer	10	20	30	20	15	5							100
Trousers, canvas, fatigue	10	20	30	20	15	5							100
Drawers, canton flannel	15	25	35	20	5								100
Canvas mittens	25	45	30										100
Fur gauntlets									30	50	20		100

The sizes furnished require very little, if any, alteration, and estimates should be made as near the exact requirements of the men as possible.—*A. R., 1173.*

527. Should any of the sizes of clothing specified in the foregoing paragraph prove inadequate, measurements stated upon prescribed blanks will be forwarded with the estimate for the garments. A certificate that the enlisted man for whom such clothing is intended can not be fitted with the sizes of clothing furnished should accompany each requisition. Additional cost of manufacture, as given in annual price list, will be charged in each case.—*A. R., 1174.*

528. Unmade uniform coats, blouses, and trousers will be supplied for issue in special cases to enlisted men at cost of materials. They will be obtained from the Quartermaster's Department in the same manner as other articles of clothing, and it is made the duty of commanding officers to see that this clothing, when made, conforms strictly to standard patterns. The materials for each coat, blouse, or pair of trousers, with the buttons, thread, needles, and all necessary trimmings, will be rolled in a bundle, which will be securely fastened and marked with the size of the garment.—*A. R., 1175.*

When unmade articles of clothing received by officers at military posts are found to be incomplete, but otherwise in good condition, they will not be submitted to an inspector for condemnation, but will be turned over to the nearest manufacturing depot to be completed; or a requisition for the missing parts may be made.—*A. R., 1176.*

529. The clothing estimated for by each company or detachment should, as a rule, be held, subject to its wants, but in case of need it may be otherwise issued, and the quartermaster will then call for a sufficient quantity to replace it if necessary.—*A. R., 1177.*

530. After the clothing and equipage are received at a post the quartermaster will make issues in such quantities and at such times as the company or detachment commanders may require and as may be approved by the post commander. No issues of garments of larger sizes than are actually needed will be made for the purpose of altering them into smaller sizes.—*A. R., 1172.*

531. Each soldier's clothing account will be kept by the company commander in the company clothing book. The account will show the money value of the clothing received by the soldier at each issue, and his receipt therefor will be taken in the book.—*A. R., 1180.*

Company and detachment commanders will settle the clothing account of every enlisted man of their respective commands six months after the date of his enlistment, and thereafter on June 30 and December 31 of each year. The entire amount found due the United States for the periods embracing the dates of settlement will be charged to the soldier upon the muster and pay rolls. The money allowance of clothing for the first year will be allotted by half years.—*A. R., 1181.*

The balance due the soldier at either of these dates will be credited to him upon the company clothing book. It will not be placed upon the muster and pay rolls, but the final balance due at date of discharge will be entered upon the final statements. In case of transfer, the balance due the soldier or the United States will be entered on the descriptive list. All balances of this character will be stated in words and figures.—*A. R., 1182.*

The clothing account of a soldier who deserts should be settled in full to the date of desertion. The balance due him or the United States will be entered on the next muster and pay rolls after date of desertion. The amount due the United States or the soldier at date of desertion should be ascertained by crediting the soldier with clothing allowance from date of last clothing settlement to the date of desertion (excluding the day of desertion) and debiting him with the money value of all clothing drawn by him; the difference between the two amounts will be the amount due the United States or the soldier.—*A. R., 1183.*

A deserter is entitled to clothing allowance from the date he surrenders or is apprehended, and the amount due him will be computed from the tables then and subsequently in force. A new clothing account will be opened without reference to his account at date of desertion.—*A. R., 1184.*

Clothing allowance accruing to a soldier after return to the service from desertion will not be used to reduce the amount of the soldier's indebtedness at date of desertion; the full amount of the soldier's indebtedness must be charged on the roll, to be deducted by the paymaster when he settles the soldier's account.—*A. R., 1185.*

532. Whenever the necessity for the issue is certified by the department commander, arctic overshoes, according to the pattern in the office of the Quartermaster-General, will be supplied to troops. They will be charged to the enlisted men, but do not form part of the annual money allowance for clothing.—*A. R., 1186.*

533. Leggins for all troops, of brown cotton duck, according to patterns in the office of the Quartermaster-General, to be worn on marches and campaigns, will be charged to the enlisted men, but do not form part of the annual money allowance for clothing.—*A. R., 1187.*

534. Articles of band uniforms, including music pouches, that do not form part of the annual clothing allowance may be issued, but not charged except in case of loss or damage. The articles thus issued without charge remain the property of the United States.—*A. R., 1188.*

535. Canvas mittens and blanket-lined canvas caps conforming to patterns in the office of the Quartermaster-General will be supplied to troops serving in extremely cold regions and to troops stationed at West Point, upon the approval of

the department commander or the head of the staff department or corps, as the case may be, at the rate of one pair of mittens and one cap per man per annum. The voucher will show that this issue is gratuitous and made within the above allowance. Issues in excess of such allowance will be charged to the men at regulation prices. In case of loss or destruction of any of said articles of gratuitous issue without fault or neglect on the part of the soldier to whom they have been intrusted, and so certified to by the immediate commanding officer, then the article or articles so lost or destroyed may be replaced without charge to the soldier.—*A. R., 1189.*

536. Fur gauntlets and caps and woolen mittens, for all enlisted men, according to pattern in the office of the Quartermaster-General, will be issued at cost price, at the rate of one pair of gauntlets, one cap, and two pairs of mittens per annum, when the necessity for such issue is certified by post commanders. These articles do not form part of the annual money allowance for clothing.—*A. R., 1190.*

There will be issued to troops stationed in extremely cold regions, when the necessity for such issue is certified by the department commander, overcoats made of fur or other suitable warm material, but only to men performing guard duty or field service, when exposure to weather would jeopardize life or limbs by freezing. The coats should be borne on the returns as equipage and charged to enlisted men only in case of loss or damage other than from ordinary wear and tear. If made of fur, they will, on the approach of warm weather, be turned over to the quartermaster, who will observe the following directions for their preservation:

1. Expose them to the sun and then beat them with a light twig or rattan, making sure that all moth eggs, should any have been deposited, are destroyed. The exposure should be thorough and the beating vigorous, but not severe enough to injure the fur or pelt.

2. Repair coats needing it (using for the purpose, as far as practicable, such articles of a corresponding character as can not be again rendered serviceable) and then pack in boxes well lined with petroleum and wrapping paper (the latter being next the goods), exercising care that no holes or other openings are left in the wrappers for moths to enter. Securely nail the boxes and paste paper over all joints. Sufficient petroleum paper may usually be obtained from broken packages of clothing opened for issue, and should it be dry from age or use it can be freshened by rubbing into the surface coal oil, being careful not to use enough to penetrate the wrapping paper.—*A. R., 1191.*

537. The Quartermaster's Department is authorized to pay from the appropriation for clothing and equipage a sum not exceeding $1.50 for the laundry work of each recruit at rendezvous and stations who has no funds of his own. The expenditure will be charged on the clothing account of the recruit and so noted on his descriptive and assignment card.—*A. R., 1192.*

538. Commanding officers may order necessary issues of clothing to military prisoners who have no clothing allowance, from deserters' or other damaged clothing when there is such in store or from clothing specially provided for the purpose. The receipt of the officer in charge of the prisoners will be the quartermaster's voucher for such issue.—*A. R., 1193.*

539. Clothing for prisoners, under A. R., 130 and 1193, will be issued by the quartermaster on requisitions made by the officer in charge of prisoners and approved by the post commander. No return for this clothing will be made after issue. Other necessary quartermaster's supplies for the use of prisoners will be furnished and accounted for as indicated in A. R., 1053. Blankets and bedding in use by a prisoner will not be given to him upon release from confinement, but will be held for the use of others.—*Manual, 44.*

540. Under paragraph 1193 of the Regulations, the issue, to general prisoners employed at outdoor labor in severe weather at military posts, of such overcoats, overshoes, woolen mittens, and flannel shirts as, in the judgment of the department commander, may be necessary to prevent suffering is authorized.—*Decision Sec. War, March 11, 1896—2281 A. G. O., 1896; Cir. 5, A. G. O., 1896.*

The donation of $5 to each "dishonorably discharged prisoner upon his release from confinement," provided for in the army appropriation act, may be paid to prisoners dishonorably discharged under court-martial sentences, although such sentences do not award terms of confinement; but the citizens' outer clothing provided for in said act can not, under the law, be furnished to prisoners who have not served terms of confinement under such sentences.—*Decision Asst. Sec. War, Feb. 15, 1897—50240 A. G. O., 1897; Cir. 4, A. G. O., 1897.*

541. Gratuitous issues of clothing may be made, under the provisions of section 1298, Revised Statutes, to replace articles destroyed to prevent the spread of contagious diseases.—*A. R., 1194.*

542. Should it become necessary to issue new clothing for use in the burial of a deceased soldier, as in the case of a man who dies away from his proper command and under circumstances rendering such issues imperatively necessary, the expense of the issue will be borne by the United States, and the clothing will be dropped from the returns of the issuing officer on the orders of the commanding officer, which must recite the necessity for the issue.—*A. R., 1195.*

543. There will be furnished by the Quartermaster's Department to all duly authorized bands of the Army the following-named musical instruments, viz: Db piccolo, terz and concert flutes, Eb and Bb cornets, Eb trumpets, Eb and Bb clarionets, Eb altos, Bb trombones (valve or slide), Bb baritones, Eb and Bb basso, bass and snare drums, cymbals, triangles, music stands, and extra parts for the repair of the instruments. Mounted bands may be supplied with a pair of kettledrums in lieu of the brass and tenor drums, cymbals, and triangles; and also with altos, trombones, and bassos of helicon shape. This property will be accounted for by the quartermaster of the regiment. When any instrument has become unserviceable, it will be submitted to a board of survey. A copy of the proceedings of the board will be forwarded to the Quartermaster-General, with a view to having the instrument repaired, if practicable, or otherwise disposed of.—*A. R., 1201.*

There will be furnished by the Quartermaster's Department to each light battery two small brass Bb bugles. To every other company two G trumpets with F slides, and, if desired, detachable F crooks. Foot troops may use the drums and fifes in lieu thereof, if desired by regimental commanders. Whistles will be furnished for such sergeants, corporals, or musicians as are required to use them. The foregoing articles will conform to patterns in the office of the Quartermaster-General, and be accounted for as equipage.—*A. R., 1202.*

544. A monthly allowance of three brooms and two scrubbing brushes will be issued to each company, and an annual allowance of six scrubbing brushes to each post bakery is authorized. They will habitually be drawn quarterly, but may be drawn when needed. If less than the maximum allowance is drawn in one quarter, credit can not be given in another. The allowance for each noncommissioned staff officer will be three brooms and two scrubbing brushes per annum.—*A. R., 1203.*

Post commanders may, when necessary, order the issue of six brooms per annum to each public office and building furnished by the Quartermaster's Department, as follows: Post commander's and quartermaster's offices, quartermaster's warehouse, post bakery, school, chapel, and library. The necessity for and the fact of issue must in all cases be certified by the officer in charge of the office or building and verified by the post commander.—*A. R., 1204.*

545. The use of serviceable tents or other canvas for any other purpose than that for which such articles are furnished is prohibited, except in cases of emergency when necessary to protect public property. When troops are not engaged in active service, all tentage (except shelter tents), all tent stoves and stovepipe, will habitually be kept in storage by the quartermaster.—*A. R., 1205.*

546. Officers may purchase from the Quartermaster's Department such articles of uniform clothing, clothing materials, and equipage as they need, provided the property is available. They will certify that the articles are for their personal use.—*A. R., 1196.*

Officers' servants will not be permitted to wear clothing intended for troops, except underclothing and shoes, which may be purchased in limited quantities, if available, upon the officer's certificate that they can not be otherwise obtained.—*A. R., 1197.*

547. Quartermasters are authorized to drop from their returns tent pins and ax, pickax, and hatchet helves, upon officers' certificates that the articles have been worn out in service.—*A. R., 1198.*

548. No property will be turned into the general depots of the Quartermaster's Department unless authority from the Quartermaster-General has been first obtained.—*Manual, 41.*

549. There is no authority for sale of clothing to civilian employees.—*Manual, 46.*

550. Use of the typewriter may be made in correspondence and records, but words or figures not printed on vouchers or returns should be written with the pen, and so in all cases that carry with them money or property accountability.—*Manual, 56.*

551. The large estimates for material for repairs in water and sewer systems indicate a very general lack of proper care in the use of appliances, particularly in the items of fixtures and hose.

Garden hose will not be dragged over the ground, but rolled up and carried from place to place, and, when not in use, will be kept out of the sun; fire hose will be used only for the purpose for which it is supplied, and its use at fire drills will be as restricted as is consistent with efficient training. After use it will be cleaned and dried as thoroughly as circumstances and the appliances at hand will permit, carefully reeled, and properly sheltered. * * * *Cir. 2, A. G. O., 1897.*

552. By direction of the Secretary of War, the accompanying Post Exchange Regulations are published for the information and guidance of all concerned. * * * The Quartermaster's Department is authorized to sell for cash to exchanges at cost, with price of transportation added, such articles of fuel, forage, light, furniture, and fixtures as may be needed and can be spared from stock on hand.—*G. O., 46, A. G. O., 1895.*

553. Kitchen and table ware and mess furniture will be supplied by the Quartermaster's Department. Allowances will be announced in orders. Post commanders will enforce rigid economy in regard to such property. Articles broken, lost, or damaged will be charged to individuals at fault. Such proportions of company allowances of fuel, illuminating supplies, brooms, and scrubbing brushes as may be necessary for the service of a general mess will be allotted by the post commander.—*A. R., 285.*

In the field the mess furniture of a soldier will be limited to one tin cup, knife, fork, and spoon, and such device for individual cooking as may be furnished by the Ordnance Department.—*A. R., 286.*

Estimates for tableware and kitchen utensils will be made quarterly on the dates and to cover periods named in paragraph 1164. They will be limited to such articles as with those on hand at the time an estimate is submitted shall not exceed in kind and quantity the mess outfit as announced in the general orders prescribed in paragraph 285. Special estimates may be made when necessary to meet emergencies, and in such cases the circumstances constituting the emergencies will be stated.—*A. R., 1199.*

Commanding officers of posts and of all organizations supplied with tableware and kitchen utensils will exercise a rigid supervision and economy in the care and preservation of all such articles, and any damaged, broken, destroyed, or lost through the carelessness of enlisted men will be charged against their pay, as explained in paragraph 685, and a "statement of charges" on the prescribed form will be filed as a voucher with the return from which the articles are dropped. Loss through breakage of china and glassware, not due to carelessness, may be replaced at public expense on proper requisition, provided it does not exceed 20 per cent per annum, or 5 per cent per quarter, of the total value of china and glassware to which

the mess is entitled (value to be determined by the prices given in the annual price list), and the articles so replaced will be destroyed and dropped from returns in the manner prescribed in paragraph 1198. Any excess of breakage will be replaced only under extraordinary circumstances, or when values have been charged as above provided, and requisitions calling for such excess must show clearly the circumstances or the fact that charge has been made. Estimates calling for articles other than china and glassware must show the necessity for them, and if to replace articles lost or stolen, must be accompanied by the proceedings of a board of survey, unless values have been charged as hereinbefore directed.—*A. R., 1200.*

Inspections will be made of the crockery on the completion of each meal and after each dishwashing, in order that articles wantonly or carelessly broken or destroyed may be promptly and properly charged on the muster rolls against the men at fault.—*Cir. 10, A. G. O., 1895.*

The allowance under A. R., 1200, is abundant, and ware must be so guarded that the outfit shall therewith be kept complete. China and glassware will be disposed of only as provided for by that paragraph, which does not contemplate the action of an inspector.—*G. O. 51, A. G. O., 1896.*

554.

CIRCULAR No. 3. HEADQUARTERS OF THE ARMY, ADJUTANT-GENERAL'S OFFICE, *Washington, February 21, 1894.*

The following extract from a letter received from the Second Comptroller of the Treasury is, by direction of the Assistant Secretary of War, published for the information and guidance of all concerned:

TREASURY DEPARTMENT, OFFICE OF THE SECOND COMPTROLLER, *Washington, D. C., February 14, 1894.*

HON. DANIEL S. LAMONT, *Secretary of War.*

SIR: * * * * * *

An enlisted soldier can not have two employments at the same time. He may be directed, detailed, or ordered by his superior officer to do some duty temporary in character, lasting but a fraction of a day, as, for example, in this instance, crying an auction sale over a lot of condemned property, and not be entitled to extra pay therefor.

I am strengthened in this view by the terms of the Army appropriation act of 1885 (23 Stat. L., p. 359), where it is provided that "enlisted men on extra duty, at constant labor, of not less than ten days, shall hereafter have extra-duty pay at the rate of fifty cents per day for mechanics, artisans, school-teachers, and clerks at Army division, and department headquarters, and thirty-five cents per day for other clerks, teamsters, laborers, and other enlisted men on extra duty."

Clearly implying that when at labor of the character stated of a duration of less than ten days, they shall not be entitled to such extra-duty pay.

This is a question pertaining to military administration more properly than to fiscal administration. If the proper military authorities decide or have decided that it is a soldier's duty to sell condemned Government property at public auction when ordered to do so, then the legislation referred to will prohibit him from receiving extra compensation for such service, his compensation as a soldier being intended to cover all the service which, as such soldier, he may be called upon to render.

* * * * * * *

I have the honor to be, very respectfully,

C. H. MANSUR, *Second Comptroller.*

555. Every officer who knowingly makes a false return to the Department of War, or to any of his superior officers, authorized to call for such returns, of the state of the regiment, troop or company, or garrison under his command; or of the arms, ammunition, clothing, or other stores thereunto belonging, shall, on conviction thereof before a court-martial, be cashiered.—*A. W., 8.*

556. All public stores taken from the enemy shall be secured for the service of the United States; and for neglect thereof the commanding officer shall be answerable.—*A. W., 9.*

557. Every officer commanding a troop, battery, or company, is charged with the arms, accouterments, ammunition, clothing, or other military stores belonging to

his command, and is accountable to his colonel in case of their being lost, spoiled, or damaged otherwise than by unavoidable accident, or on actual service.—*A. W., 10.*

Any officer who, willfully or through neglect, suffers to be lost, spoiled, or damaged, any military stores belonging to the United States, shall make good the loss or damage, and be dismissed from the service.—*A. W., 15.*

558. Any soldier who sells or through neglect loses or spoils his horse, arms, clothing, or accouterments shall be punished as a court-martial may adjudge, subject to such limitation as may be prescribed by the President by virtue of the power vested in him. [Act approved July 27, 1892.]—*A. W., 17.*

559. By direction of the Secretary of War, the following instructions governing the arming and equipping of volunteer troops called into service under the President's Proclamation of April 23, 1898, and providing for the proper accountability for the arms and equipments, are published in addition to those contained in General Orders, No. 31, Headquarters of the Army, Adjutant-General's Office, April 30, 1898, for the information and government of all concerned.

1. As soon as a regiment has been mustered into the United States service, the commanding officer of the regiment shall appoint a regimental quartermaster for the regiment.

2. As soon as a regiment or other organization has been mustered into the service of the United States, the governor of the State is requested to invoice to the quartermaster of the regiment, or of the organization, all clothing, equipage, and quartermaster's supplies which were supplied and furnished the State by the Government of the United States. Should the clothing, equipage, and quartermaster's supplies furnished to the States by the Government of the United States be insufficient for the complete equipment of the regiments or organizations, then the clothing, equipage, and quartermaster's supplies which have been supplied and furnished by the State should be utilized, as far as possible, in the equipment of the several regiments or organizations, and a separate invoice of such clothing, equipage, and quartermaster's supplies should be made by the governor to the quartermaster of the regiment or organization stating its condition.

3. The quartermaster of a regiment, or of other organizations, will, immediately on receipt of this invoice, forward to the Quartermaster-General requisitions, on blank forms 53 and 60 to be furnished by the Quartermaster-General, United States Army, for the clothing, equipage, and other quartermaster's supplies, required to complete the equipment of the regiment or organization. This requisition shall state:

(*a*) The number of men mustered into the regiment or organization.

(*b*) The total of clothing, equipage, and other quartermaster's supplies required for the full equipment of the regiment or organization.

(*c*) The clothing, equipage, and other quartermaster's supplies received from the governor of the State.

(*d*) The difference, to be furnished to the regiment or organization by the Quartermaster-General.

(*e*) On receipt of stores from the Quartermaster's Department, the quartermaster of a regiment or other organization will send receipts therefor to the issuing officer.

4. On receipt of the clothing, equipage, and other quartermaster's supplies, both from the State and Quartermaster-General, United States Army, the quartermaster will, under the direction of the commanding officer of the regiment, turn over to each company or troop commander the stores required by each company or troop, taking memorandum receipts therefor as provided in A. R., 1053, but the quartermaster will continue to carry said supplies on his returns until they have been transferred or expended and duly accounted for as required by army regulations.

5. On receipt of the stores invoiced to the quartermaster of a regiment or of an organization from the governor of the State, said officer will furnish the usual

receipts to the governor of the State for property received, which receipts will be used as vouchers with the State's next annual property return to the Quartermaster-General.

6. The Quartermaster-General will keep an account of all the stores turned over to each regiment or organization by each State, as provided for herein, with a view to making provision for future settlement with the State therefor.

7. All necessary blanks will be furnished by the Quartermaster-General upon application, and such application should be made at once. The forms at first needed will be sent by the Quartermaster-General to the different regiments and organizations as soon as it is ascertained where they are located.—*G. O., 33; A. G. O., 1898.*

560. In the list that follows, the names of the blanks of the Quartermaster's Department, except abstracts, are placed so as to show in alphabetical arrangement the purpose of each; the references and other information contained in the list are supplementary to the instructions contained in notes printed on the blanks.

No.	Name of form.	Voucher to—	Period covered by—	Forwarded		Character of paper.	Remarks.
				With—	To—		
8	Abstract of purchases (A)	Account current	Month	Account current	Q. M. G	Money	
11	Abstract of expenditures (B)	Account current	Month	Account current	Q. M. G	Money	
25	Abstract for transfer of funds (C)	Account current	Month	Account current	Q. M. G	Money	
31	Abstract of articles purchased (D) (extra sheets)	Return	Month	Account current	Q. M. G	Property	See A. R., 1224.
33	Abstract of articles received from officers (E) (extra sheets).	Return	Quarter	Return	Q. M. G	Property	
35	Abstract of articles received from various sources (F) (extra sheets).	Return	Quarter	Return	Q. M. G	Property	
36	Abstract of fuel, forage, straw, etc., issued and sold to officers (G).	Return	Quarter	Return	Q. M. G	Property	
40	Abstract of stationery issued (H)	Return	Quarter	Return	Q. M. G	Property	
42	Abstract of artices expended, lost, destroyed, and sold (I) (extra sheets).	Return	Quarter	Return	Q. M. G	Property	
46	Abstract of articles transferred to officers (K) (extra sheets).	Return	Quarter	Return	Q. M. G	Property	
50	Abstract of horse medicines and dressings issued (L)	Return	Quarter	Return	Q. M. G	Property	
65½	Abstract M, list of clothing issued to enlisted men	Return	Quarter	Return	Q. M. G	Property	
73	Abstract of proposals						See A. R. 539-541, 547, and 548.
6	Account current		Month	Vouchers	Q. M. G	Money	See A. R. 626-630.
23	Advertising, voucher to abstract B for	Abstract B		Account current	Q. M. G	Money	
62	Advertise, request for special authority to						
63	Advertise, request for general authority to						
52	Annual inspection of public buildings, report of		Year		Q. M. G	Report	
70	Articles of agreement, charter party, ocean and lake vessels.					Contract	
71	Articles of agreement, charter party, river steamers and barges.					Contract	
67	Articles of agreement, clothing, wagon, harness, etc					Contract	
96	Articles of agreement, construction					Contract	See A. R. 549-558.
66	Articles of agreement (general)					Contract	
72	Articles of agreement, lease					Lease	
97	Articles of agreement for printing, etc					Contract	
69	Articles of agreement, steamboat transportation					Contract	
68	Articles of agreement, wagon transportation					Contract	
45	Auction. account of sales at. (Voucher to Abstract I.)	Abstract I			Q. M. G	Property	See A. R. 679. Forwarded by next mail after sale.

80	Bill of lading, marine, original (extra sheets)	Subvoucher to Abstract B.		Account current	Q. M. G	Money	Of paying officer.
81	Bill of lading, marine, duplicate (extra sheets)	Subvoucher to Abstract B.		Account current	Q. M. G	Money	
78	Bill of lading, rail, original (extra sheets)	Subvoucher to Abstract B.		Account current	Q. M. G	Money	
79	Bill of lading, rail, duplicate (extra sheets)	Subvoucher to Abstract B.		Account current	Q. M. G	Money	
82	Bill of lading, wagon, original (extra sheets)	Subvoucher to Abstract B.		Account current	Q. M. G	Money	
83	Bill of lading, wagon, duplicate (extra sheets)	Subvoucher to Abstract B.		Account current	Q. M. G	Money	
98	Certificate of supplies transferred (large and small)						See A. R., 1055, 1056.
56	Charges on muster and pay rolls of enlisted men, statement of. (Voucher to Abstract I.)	Abstract I	Quarter	Return	Q. M. G	Property	
53½	Clothing and equipage, special requisition for					Requisition	
100 C	Contractors' bond (supplies, etc.), when principal is an individual or a partnership and sureties are individuals.						See A. R., 559–564 and 571–578.
100 D	Contractors' bond (supplies, etc.), when principal is an individual or a partnership and surety is a corporation.						
100 E	Contractors' bond (supplies, etc.), when principal is a corporation and sureties are individuals.						
100 F	Contractors' bond (supplies, etc.), when both principal and surety are corporations.						
100 G	Contractors' bond (public works), when principal is an individual or partnership and sureties are individuals.						See A. R., 565 and 571–578.
100 H	Contractors' bond (public works), when principal is an individual or a partnership and surety is a corporation.						
100 I	Contractors' bond (public works), when principal is a corporation and sureties are individuals.						
100 J	Contractors' bond (public works), when both principal and surety are corporations.						
29	Debts outstanding, statement of		Month		C. Q. M	Statement	See A. R., 630.
58	Directions for measuring clothing (special sizes)			Estimate of clothing.	Q. M. G		
28	Estimate of funds (extra sheets)		Month		C. Q. M., or officer who advances funds.	Estimate	
53	Estimate of clothing and equipage		Quarter		Q. M. G	Estimate	See A. R., 1164.
57	Estimate of clothing and equipage, consolidated		Quarter		Q. M. G	Estimate	See A. R., 1165.
60	Estimate of quartermaster's supplies (extra sheets)		Quarter		Through channels to Q. M. G.	Estimate	Used for both periodical and special requisitions.
61	Estimate of lamps, lanterns, oils, etc		Quarter		Through channels to Q. M. G.	Estimate	

No.	Name of form.	Voucher to—	Period covered by—	Forwarded		Character of paper.	Remarks.
				With—	To—		
95	Estimate of tableware and kitchen utensils		Quarter		Through channels to Q. M. G.	Estimate	Used for both periodical and special estimates.
43	Expended, monthly list of quartermaster's supplies. (Voucher to Abstract I.)	Abstract I	Month	Return	Q. M. G.	Property	
3	Extra duty, roll of enlisted men on		Month	Account current	Q. M. G.	Report	
96 *a*	Extra (construction)					Contract	See par. 17, Man. Q. M. D.
39	Forage and straw issued to and consumed by public animals, statement of. (Voucher to Abstract G.)	Abstract G	Month	Return	Q. M. G.	Property	
18	Freight transportation (railroad), voucher to Abstract B for.	Abstract B		Account current	Q. M. G.	Money	
19	Freight transportation (water, wagon, etc.), voucher to Abstract B for.	Abstract B		Account current	Q. M. G.	Money	
20	Freight transportation, railroad (land grant involved), voucher to Abstract B for.	Abstract B		Account current	Q. M. G.	Money	
26	Funds, receipt for, or invoice of. (Voucher to Abstract C.)	Abstract C		Account current	Q. M. G.	Money	
30	Funds, private, receipt for, paid for fuel, forage, straw, etc.				Officer to whom sale is made.	Money	
37	Fuel, forage, straw, etc., sales of, to officers. (Voucher to Abstract G.)	Abstract G	Month	Return	Q. M. G	Property	
38	Fuel, forage, straw, etc., requisition for. (Voucher to Abstract G.)	Abstract G	Month	Return	Q. M. G	Property	See A. R., 1021.
96 *b*	General instructions to bidders.						
51	Horse medicines and dressings, requisition for. (Voucher to Abstract L.)	Abstract L		Return	Q. M. G	Property	
55	Inventory to accompany property returns, certificate of.			Return	Q. M. G	Property	See A. R., 1063 and 1064.
34	Invoice of supplies transferred. (Voucher to Abstract E.)	Abstract E		Return	Q. M. G	Property	See A. R., 1126. If no invoice is received, a certified list of supplies received will be substituted showing name of responsible officer when known.
24	Job printing (large and small), voucher to Abstract B for.	Abstract B		Account current	Q. M. G	Money	
44	Lost or destroyed, list of articles. (Voucher to Abstract I.)	Abstract I	Quarter	Return	Q. M. G	Property	
99	Memorandum receipt for supplies transferred (large and small).						See A. R., 1053–1056.
84	National cemeteries, statement of disbursements from appropriation for.		Month		Q. M. G	Report	

85	National cemeteries, monthly report of				Q. M. G	Report	By superintendents only.
77	Oath relating to contract			Contract	Returns office Interior Department.		See A. R., 556.
100 A	Official bond, for disbursing officers, when sureties are individuals.						See A. R., 571–578.
100 B	Official bond, for disbursing officers, when surety is a corporation.						
15	Passenger transportation, voucher to Abstract B for	Abstract B		Account current	Q. M. G	Money	
21	Passenger transportation, railroad (land grant involved), voucher to Abstract B for	Abstract B		Account current	Q. M. G	Money	
74	Proposals, general						See A. R. 539–541, 548, and 633.
75	Proposals, circular						See A. R., 539–541, 546, and 633.
76	Proposals for printing, etc						
64	Public animals transferred, descriptive list of			Invoice	Receiving officer	Property	
59	Purchase of fuel, forage, and straw from Indians. (Voucher to Abstract A.)	Abstract A	Month	Account current	Q. M. G	Money	
49	Purchases by officers, statement of. (Voucher to either Abstract G or I.)	Abstract G or I	Month	Return	Q. M. G	Property	
10	Purchases, voucher to Abstract A for	Abstract A		Account current	Q. M. G	Money	
1	Persons and articles hired		Month	Account current	Q. M. G	Report	
2	Persons and articles transferred, list of				Receiving officer	List	Receiving officer forwards to Q. M. G. with Form 1.
	Quarterly report of water supply.						
47	Receipt for quartermaster's supplies. (Voucher to Abstract K.)	Abstract K		Return	Q. M. G	Property	See A. R., 667.
12	Receipt roll. (Voucher to Abstract B.)	Abstract B		Account current	Q. M. G	Money	
101	Receipt roll of discharged prisoners	Abstract B	Month	Account current	Q. M. G	Money	
9	Report of payments on account of purchases and services.		Month	Account current	Q. M. G	Report	See A. R. 569 and par. 12, Man. Q. M. D.
9½	Report of payments on account of open-market purchases. Emergency services.						
1A	Report of bills of lading and transportation requests issued.		Month	Account current	Q. M. G	Report	
32	Report of progress of public buildings, etc		Month		Q. M. G	Report	Until work is finished.
27	Returns of quartermaster's supplies, quarterly (extra sheets).		Quarter	Vouchers	Q. M. G	Property	
22	Reward for apprehension of deserters, payment of, voucher to Abstract B for.	Abstract B		Account current	Q. M. G	Money	
7	Sales to officers, abstract of funds	Account current	Month	Account current	Q. M. G	Money	
54	Sales of clothing to officers. (Voucher to Abstract I)	Abstract I	Month or quarter.	Return	Q. M. G	Property	Usually one for each month.
86	Schedule of clothing and materials required for issue to enlisted men (long and short).						See A. R., 1178, 1179.
13	Services, voucher to Abstract B for	Abstract B		Account current	Q. M. G	Money	
48	Special requisition					Property	See A. R., 1053.
41	Stationery, requisition for. (Voucher to Abstract H.)	Abstract H		Return	Q. M. G	Property	

No.	Name of form.	Voucher to—	Period covered by—	Forwarded		Character of paper.	Remarks.
				With—	To—		
4	Supplies transferred for transportation, invoice of				Shipping Q. M.	Property	See A. R., 667, 1126.
5	Supplies transferred for transportation, receipt for				Invoicing officer	Property	
87	Telegram, official						Paying officer see A. R., 1208, 1209, 1211–1213, 1215, 1216. Issuing officer see A. R., 1206, 1209, 1210, 1214, 1215.
14	Telegrams, payment for. (Voucher to Abstract B)	Abstract B		Account current	Q. M. G	Money	
16	Tickets furnished, voucher to Abstract B for	Abstract B		Account current	Q. M. G	Money	
17	Transportation requests (copy)	Abstract B		Account current	Q. M. G	Money	Of paying officer. Issuing officer see A. R., 1085, 1106.

—*Q. M. Manual, 62.*

INDEX.

A.

	Par.
Accounts money, care should be taken in their preparation	298
should be forwarded with letter of transmittal	303
Accountability, public money	35–42
and responsibility defined	488
general provisions	489–524
Advertising publication for small purchases	30
large purchases	30
Affidavits not to be taken in duplicate	107
Affidavit or certificate of commissioned officer for property expended, etc	509, 521
Agents, great care to be taken in employment of	501
Ambulances, Quartermaster's Department provides	128
Amounts, money to be expressed in dollars and cents	88
in receipts must be written out in full and expressed in figures	105
Animals, draft and pack, allotment made by Quartermaster-General	122
public to be branded as prescribed	241
descriptive list to accompany their transfer	242
book to be kept	242
assignment to riders	242
condemned, disposition of	243
lost or stolen, reward offered	516, 517
or other property unlawfully held to be seized, when	515
condemned to be sold	243
Appropriations should appear on all papers pertaining to an account	301
items of expenditure authorized under heads of	287–295
Arctic overshoes, when issued	532
Articles purchased, Form 31, Abstract D	350
received from officers, Form 33, Abstract E	351
various sources, Form 35, Abstract F	353
expended, lost, destroyed, and sold, Form 42, Abstract I	414
transferred, Form 46, Abstract K	454
purchases not named in appropriation, appropriation determined by their use	74
Army, supply of, under whose direction	1
Artificial limbs, transportation and sleeping car to be furnished to procure	232–236
Auction sales, Form 45, voucher to Abstract I	419
regulations for	420, 421
Auctioneer enlisted, no fee	554

B.

Band uniforms, articles not in allowance not charged	534
Balances retained at close of fiscal year, how to be accounted for	75–76
for disbursement	77
Banks, national, depositories, lists will be published	37
Baggage, table of allowance for transportation	152
enlisted men	152
public property not to be included in requests	153
allowance of weight in transportation	170–176
Bakeries, fuel for	377
Barracks and quarters, items of expenditure authorized by appropriations	290
Bills, original, to accompany voucher	85
of lading, regulations in regard to	191–219
reported on Form 1A	284

	Par.
Blanks, Quartermaster's Department, alphabetical list and description of	560
for accountability, list of numbers	337
forms, Quartermaster's Department, to be used	296
list of, supplied by Quartermaster-General	302
alterations not to be made in	296
money, direction as to their uses and manner of preparation	303–336
Boards of survey, regulations for reports of, voucher to Abstract I	426–440
Bond-aided railroads	220, 221
Bonds of contractors for faithful performance	24
Bond of corporations, execution of	32, 33
Books and records	482–484
check, how issued or furnished	61, 62
professional, transportation of	176–177
on retirement	174
record, to be kept in office	281
quartermaster, to be supplied by the Quartermaster-General	281
how to be kept	282
company, post and regimental	482–484
blank, list of, supplied by Quartermaster-General	302
regimental, desks, etc., transportation of	176
Bridges, toll, disposition of accounts, for	158
Branding supplies, movable property	504
Brooms and brushes issued for use, how disposed of	417
allowances	544
Burial clothing, deceased soldiers	542

C.

Cars, street, tickets, how procured	159
sleeping, persons entitled to	160
parlor, car seats, entitled to	160
sleeping, allowed to invalid soldier	162
persons entitled to artificial limbs	232
Canvas caps and mittens, when issued gratuitously	535
Captured property, to be accounted for	556
Causes of damage to property, classified	508
Cavalry horses, specifications for	238
items of expenditure authorized	289
Camp and garrison equipage, items of expenditure authorized	295
Certificate of inventory, Form 55, with regulations, voucher to return	345–349
Certificates of deposit, their use and disposition	64–67
Certificate of supplies transferred, Form 98, with regulations	470–472
Changing station, clerks and other employees not allowed expenses	231
Cheapest markets to be considered in making purchases, etc	7
Checks, rules in regard to preparation and disposition of	53–60
disbursements and deposits, Treasury circular as to use of	61
Check books, how issued or furnished	62
Checks, mutilated, disposition of	63
Charges to enlisted men for property lost, how made	423–5, 511, 512
by court-martial, copy required with return	522
names of articles to be stated	424
Civilian employees, traveling expenses	224–230
regulated by chiefs of bureaus	244
expenditures for, to be kept within the allotment	246
charges to, how made	514
sales of clothing prohibited	549
to be engaged by the month, etc	247
Civil service rules in regard to classified employees	249
Clerks, paymasters, transportation of	161
traveling expenses	229
and other employees not entitled to expenses when changing station	231
at headquarters	245
Classified employees, rules in regard to	249
Clothing issued to enlisted men, Form 65, Abstract M	461
and equipage, allowance of sizes	526
estimates for, when and how made	526
general provisions	525–549
price list, issued annually	525

	Par.
Clothing for prisoners, and donation of $5 to, when	539, 540
incomplete, how disposed of	528
issued to enlisted men, regulations	463, 464
accounts of enlisted men, how kept	531
sales to officers, and for their servants	546
special sizes	527
camp and garrison equipage, items of expenditure authorized	295
Coffins for deceased soldiers	279
Commanding officer, to be held for irregular payments	78
Condemned animals, disposition of	421
to be sold, directions	421
property not to be purchased by interested officers	507
horses, disposition of	421
Competition must be invited for supplies and services	30
Contracts, publication of	18–22
not to be made unless authorized except in certain cases	25
Contractors to mark supplies	23
Computation of time, rules in regard to	120
Contract surgeons, allowance of transportation for	175
Copies, press, when there is no machine available, duplicates of money papers to be made	299
Contagious diseases, clothing issued gratuitously, when	541
Court-martial ordering charges to enlisted men, copy required with return	522
Cows, hospital, forage for	388
Credit for disbursements made under orders	78

D.

Damage, extraordinary, action of board of survey required	426
Debts, statement of outstanding, to be made	284
Deposit, certificates of, their use and disposition	64–67
Deceased officer, board of survey to report on property in charge of	478
burial expenses	277
soldier, burial expenses	278
Deliveries under contract, how made and received	487
Depots, quartermaster's department, no property to be turned into, except by order Quartermaster-General	548
general control of	4–8
Depositaries, national bank, lists will be published	40
Department commander to confine expenditure to allotments for civilian employees	246
Descriptive book of animals to be kept	242
Deserters, rewards and expenses paid for	272–274
charges to, report of board of survey required	425, 513
clothing, how disposed of	479
Disallowance, for disbursements made by commanding officer	78
to be charged to officer ordering irregular payments	78
Disbursements, irregular, to be charged to officer ordering them	78
Disbursing, in different capacities, deposits of funds to be kept distinct	39
officers, funds in hands of, limited to requirements	36
care and use of public money	43–52
not to issue vouchers for unpaid accounts	48
bet at cards	46
be interested in purchase of soldiers' certificates of pay due	44
sales of supplies for use in public service	43
to furnish signature to depositary	47
not to insure public property	49
not to settle with heirs	48
Dishonorably discharged prisoners, donation and suit of clothes allowed	280
Draft horses, uses of	121
animals, allotment to military department	122
Duplicate of transportation requests not to be issued	145

E.

Emergency purchases, short notice required	9–17
expenditures, authority should be applied for	79
Employees, services not to be used except in certain cases	26

	Par.
Employees, civilian, employment, how requested	246
to be engaged by the month	247
civil-service rules	249
classified civil service	249
Enlisted men, allowance of baggage	152
on extra duty, rules with regard to	109–119
Envelope, penalty, use of, rules for	253–258
Estimates for funds, preparation of	5, 6, 303
supplies, preparation of	7, 8
Executive officer, how to obtain opinion of	251
Exigency expenditures	17, 21, 29, 30
Expenditures not to exceed appropriations	35
authority for, to be filed with or referred to in vouchers	78
Expenses, traveling, civilian employees, reimbursement, to whom entitled	224–230
paymasters, clerks, and expert accountant, Inspector-General's office	229
traveling, clerks and employees of an officer changing station	231
Exchanges, post, sales to	552
Expenditure, on certificate, certain articles, authorized	547
Expenditures, not authorized by regulations, authority required	519
under orders, credit to be given for	520
list of articles, Form 43, voucher to Abstract I	415
regulations for	416
Extra duty men, detail and employment to be reported on Form 3, regulations in regard to	109–119
Expert accountant, Inspector-General's Office, transportation of	229, 230
Expenditures under heads of appropriations, annual	287
Regular supplies	287
Incidental expenses	288
Cavalry and artillery horses	289
Barracks and quarters	290
Transportation of the Army	291
Construction and repair of hospitals	292
Construction of quarters for hospital stewards	293
Shelter, shooting galleries, and ranges	294
Clothing and camp and garrison equipage	295

F.

Fees for administering oaths	108
Ferries accounts, disposition of	158
Fees, schedule of the Treasury Department of fees allowed notaries	108
Ferry tickets, authority to purchase	159
Financial year, what constitutes	34
Figures to be written in receipts	105
Flags, condemned, not to be sold	481
Forage and straw issued, Form 39, voucher to Abstract G	357
for hospital cows, sales of	388
officers' horses	381, 382
issues, commanding officer to certify vouchers	384
to be issued only in month when due	380
not used, to be taken up on returns, per Abstract F	384
purchased for train en route	387
ration allowed	378
reduced, when	378
sales to officers, when allowed	383
to be used only for purpose for which issued	384
Foreign productions not to be purchased except under special authority	27
Forms, Quartermaster's Department, list of	302
the use indicated	303–336
to be furnished on application to the Quartermaster-General	296
alterations not to be made in	296
Fuel, forage, straw, etc., sold and issued, Form 36, Abstract G	354
and stoves, allowances	367–373
forage, straw, and illuminating supplies, Form 38, voucher to Abstract G	356
for ice machine, sale of	375
equivalents	363
where no fixed allowance, issues to be authorized by Quartermaster-General	374

	Par.
Fuel, kindling wood	364
memorandum table of allowances	368
sale of, to officers	359
when to be issued, and quality of	366
Funds, expenditure of, limited to requirements	36
to be kept in proper prescribed depositaries	40
manner of transfer	50–52
estimates, Form 28	303
in hand at close of fiscal year, disposition of	42, 75, 76
estimates, preparation of	5, 6, 303
invoice and receipts for	92, 93
forms for invoices and receipts	305, 306
not to be transferred from one appropriation to another	51
balances at close of fiscal year	75, 76
Fur clothing, how issued, care of	536
G.	
General depots, control of, and duties	4–8
Graduates, Military Academy, allowance of transportation	175
Grain, weights of	223
Guardhouse property, how issued and accounted for	485
H.	
Horse medicines and dressings, Form 50, Abstract L	456
requisition for Form 51, Abstract L, voucher to	457
shoes, nails, smith's tools, etc	524
Horses, when officers may use	382
use of, in certain cases for saddle purposes	121
draft, not to be used unless specially authorized, with certain exceptions	121
of officers, transportation allowance	172
cavalry, artillery, specifications for	237–243
and mules, condemned, disposition of	421
for cavalry, artillery, and Indian scouts, appropriation items of expenditure	237–243
Hose, garden, use and care of	551
Hospitals, items of expenditure, construction, and repair	292
Hospital stewards' quarters, items of expenditure authorized	293
Hours of labor for civilian employees	248
I.	
Ice machine, fuel for	375
Identification of persons to whom money may be paid	98
Illuminating supplies, how issued	389–401
may be sold to retired officers	402
Indian scouts, horses for	237
Indians, purchases from	16
issues to	486
Incidental expenses, items of expenditure authorized	288
Insurance of public money or property not allowed	49
Invoices of funds must be clearly stated	92
Invoice, Form 34, voucher to Abstract E	352
Inspection reports, voucher to Abstract I, regulations	441–453
K.	
Keys of storerooms, etc., care of	502
L.	
Labor of troops, not to be used except in certain cases	26
employees, not to be used except in certain cases	26
Lading, bills of, regulations in regard to	191–219
forms	327–332
Land-grant and bond-aided railroads, deductions, etc	142
separate requests for transportation to be used	144
Letters of transmittal to accompany monthly money accounts	300
Letters and orders for expenditures must be properly filed	283

	Par.
Leggings, how used and charged	533
List of articles expended, Form 43, voucher to Abstract I	415
Lost or destroyed, list of articles, Form 44, voucher to Abstract I	418

M.

Mail matter, how to be sent	253, 257
not to be sent by express	256
Means of transportation to be accounted for	129
Memorandum receipt, Form 99, with regulations	467–469
Military attachés, allowances	477
Miscarriage of stores en route	494
Movement of troops, timely notice of	7
Money accountability, public	35–42
public, not to be used for other purposes than for that appropriated	35
expenditures not to exceed appropriation	35
disbursed in different capacities to be kept distinct	39
received from sales, disposition of	64
accounts, to be expressed in dollars and cents	88
care should be taken in their preparation	298
letters of transmittal to accompany	300
insurance of, not allowed	49
receipts for, not to be taken in blank	90
Mules to be used in wagon and pack trains	121
specifications	240
to be branded	241
Musical instruments furnished and how accounted for	543
Mutilated checks, disposition of	63

N.

National-bank depositaries, lists of	37

O.

Oaths, who may administer	510
fees for administering	106, 107
to be taken before judge-advocate	106
Treasury circular, schedule of fees in the United States	108
Officers, deceased, burial expenses	277
baggage, transportation of	170, 171
and personal property	171
horses, allowance for transportation	172
on temporary duty, transportation of	175
not to visit Washington to settle accounts	250
changing station, employees not allowed transportation expenses	231
Open-market purchases	9–17
Opinions of executive officer, how obtained	251, 252
Orders for expenditures to be filed with vouchers	78
Original bills to accompany vouchers except in certain cases	85–87
packages, when opened, proceedings if defective	496, 497
Oral agreement, purchase under	9, 14
Overshoes, arctic, when issued	532

P.

Pack trains, mules to be used in	121
mules allotted by the Quartermaster-General	121
Packages of property, under certain conditions	255
Parlor car seats, who entitled to, rules in regard to	160
Payments made on certificate of another officer, if disallowed, charged to certifying officer	78
Paymasters' clerks and expert accountants, transportation of	161
Penalty envelopes to be used in official correspondence	253–255
not to be used for foreign correspondence	257
Persons and articles hired to be reported on Form 1	284
Personal services, definition of	28
property of officers, transportation of	171
Prisoners dishonorably discharged, donation	280
clothing for and issues to	538–540
dishonorably discharged, clothing for	280

	Par.
Private use of public property prohibited	505
Proceeds of sales, how disposed of	64
Professional books of officers and others, transportation of	176
on retirement, transportation of	174
Proposals, signature to	31
Property public under certain conditions	255
insurance not allowed	49
Press copies, when press copying machines are not available, duplicate money papers must be made	299
Public property may be sent by mail	255
transfer to another department not a sale	73
Purchase of supplies, methods of	9–17
and procurement of supplies	9, 13–25
from Indians	16

Q.

Quartermasters, field, one for each regiment or squadron	343
if more than one on duty at a post, each makes a return	344
only one at a post, except	342
supplies, what constitutes	339
Department, duties of	2
Department transports all stores, etc	3
Quarters, hospital steward's, items of expenditure authorized	293

R.

Railroads, land-grant and bond-aided	220–222
Receipt, Form 47, voucher to Abstract K	455
Receipts for money must not be taken in blank	90
for small sums for occasional services, how signed	97
in blank prohibited, property	498
Recruiting rendezvous, allowance of fuel	376
Recruits, clothing for	465
laundry work for	537
Recruiting expenses, volunteers	286
Records, quartermaster's office, to be kept	281
Refusal by officer to receipt for property	495
Regulations pertaining to Abstract G	359–402
Regimental desks, books, etc., transportation of	176
Regular supplies, items of expenditures	287
Repairs of property to be made	503
Reports to be rendered to the Quartermaster-General monthly	284
Responsibility of company commander	557
for property not to be transferred to enlisted men	518
Requests, transportation blanks, provided by the Quartermaster-General	154
disposition of	154–157
Return of quartermaster's supplies, Form 27, described	338
how made, and when	341
only one by each quartermaster	340
Returns, false	555
of property, delinquent	523
Routes of transportation, most economical, to be used	124

S.

Sale or willful loss of property by soldier	558
Sales to officers	307
absent from post, Form 49, voucher to Abstract G or I	358
Form 37, voucher to Abstract G	355
Form 54, voucher to Abstract I	422
Sales, proceeds of, how disposed of	64
Schedule of clothing issued to enlisted men, Form 86	462
Separation from command, of officers responsible for property	490
Services, engagement of, general provisions	25, 28
voluntary, not to be accepted except in certain cases	26
and supplies to be procured where cheapest	28
obtained from the Quartermaster-General	79

	Par.
Shooting galleries and ranges, items of expenditure	294
Silken colors, etc., how disposed of when unserviceable	480
Signatures to receipts must be like the name in heading of voucher	99
when creditor can not write, signature must be witnessed	104
Sleeping cars, persons entitled to	160
allowed to those entitled, rules in regard to	160–169
procure artificial limbs	233
invalid soldiers	162
Soldiers, deceased, burial expenses	278
Spring wagons, allowance of	126
Specifications for horses and mules	237–243
Special requisition, Form 48, with instructions for use	466
Statement of charges, Form 56, voucher to Abstract I	423
Stationery issued, Form 40, Abstract H	403
allowances of	405–413
requisition for, Form 41, voucher to Abstract H	404
Station changing, clerks and employees not entitled to expenses	231
Stoppage of pay	100–103
Straw, for bedding animals, allowance	386
allowance for prisoners' beds	385
Supply and recruitment of the Army	1
Supplies, estimates for	6, 7, 8
methods of purchase	9–17
and services, to be procured where cheapest	28
authority for purchase, must be obtained from the Quartermaster-General	79
Surgeons, contract, transportation of	175
Surveying or exploring expedition, when supplied	500

T.

Tableware, etc., supply, care, and allowances	553
Tariffs of transportation lines to be obtained and used in settlement of accounts	217, 218
Telegraph to be used only in urgent cases	259
code	260
accounts, manner of preparation and disposition	261–266
applications for leave must not be paid for as public dispatches	262
Telegrams, not to contain unimportant words	263
rules as to counting words	264
proofs of service	265, 266, 269
will be settled by certain officers	266
blank forms supplied by Quartermaster-General	267
rates prescribed by the Postmaster-General	270
Telephoning to be paid from appropriation for telegraphic service	271
Temporary command by officer	489–491
Tents, use and care of	545
Tickets, unused, disposition of	147
street car and ferry, authority must be obtained for purchase from the Quartermaster-General	159
Time, computation of rules for	120
Transfer of persons, etc., to be reported on Form 2	335
property	493
to other bureaus and departments	499
public funds from one appropriation to another forbidden	51
manner of	52
Transportation invoice, Form 4	473
by express	183
receipt, Form 5, and regulations	474–476
mules to be used in wagon and pack train	121
of supplies to be done under contract	123
shortest route to be adopted	124
reduced rates may be accepted	125
means of, to be accounted for by quartermasters	129
duty of furnishing, to be under one officer of the Quartermaster's Department	131
officers traveling without troops	132
of persons, regulations regarding	133

	Par.
Transportation troops to be provided with suitable transportation on transports	133
to be furnished in proper manner	130
orders how accomplished	133
routes to be determined by Quartermaster's Department	133
changes in routes, notice to be given	134
to procure artificial limbs	232–236
of the Army and its supplies, items of expenditures authorized	291
land grant deductions to be stated	204
books and musical instruments for chapels, certain cases	189
of contract surgeons	175
supplies	178–183
for other Departments	184–188
of gymnastic and athletic appliances	190
requests, blanks how procured	154
if for more than one person it must be so stated	139
if person transported is unable to write, mark must be witnessed	140
through rates must be taken advantage of	141
improperly furnished, statement to be forwarded to Quartermaster-General	149
separate, to be issued on land-grant railroad	144
stubs, their purpose	157
duplicates not to be issued	145
changes must not be made over signature of issuing officer	146
unused, how disposed of	147
return transportation, provision in regard to	148
provided by the Quartermaster-General	154
rules in regard to disposition of	154
to be reported on Form 1 A	334
instructions as to preparation	135–138
must be properly receipted	139
for other Departments, etc	184–186
Traveling expenses of clerks and other officers changing station not allowed	231
civilian employees, whom entitled and by whom paid	224–228
paymasters' clerks	229
expert accountant inspector-general's office	229
Treasury Department, circular relating to checks	61
Troops, movement of, timely notice to be given	7
Turnpikes, settlement of accounts	158
Typewriting machine, instructions in regard to	285
Type-written returns and vouchers	550

V.

Veterinary supplies, issue of	458–460
Voluntary service not to be accepted, except in certain cases	25
Volunteers, orders regulating issues to	559
recruiting expenses	286
Vouchers for purchases or services must show the method of procurement	89
must be made out in full before signature to receipt	91
notes on forms must be observed	93, 94
signature to receipt must be like the head of voucher	99

W.

Wagon transportation, mules to be used	121
spring, allowance of, how to be used	126–127
passenger, considered spring wagon	126
Weights, table of, wagons, grain, etc	223
Worn-out property to be inspected	506
Working parties, extra-duty men, detail and employment of, pay, etc	109–119

Stanford University Libraries
3 6105 127 316 888

Stanford University Libraries
3 6105 127 316 888